

**Comprehensive Annual
Financial Report**

of the

City of Vineland Board of Education

Vineland, New Jersey

For the Year Ended June 30, 2018

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Introductory Section

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Vineland Public Schools

Landis Administrative Offices
61 West Landis Avenue ♦ Vineland, NJ 08360-3708
(856) 794-6700 ♦ Fax (856) 507-4325

Dr. Mary L. Gruccio
Superintendent of Schools

February 22, 2019

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, 2018, 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.

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.

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.

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, 2018.

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".

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.

DEBT ADMINISTRATION:

As of June 30, 2018 the City of Vineland School District had no outstanding bonded debt.

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.

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.

OTHER INFORMATION:

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.

ACKNOWLEDGMENTS:

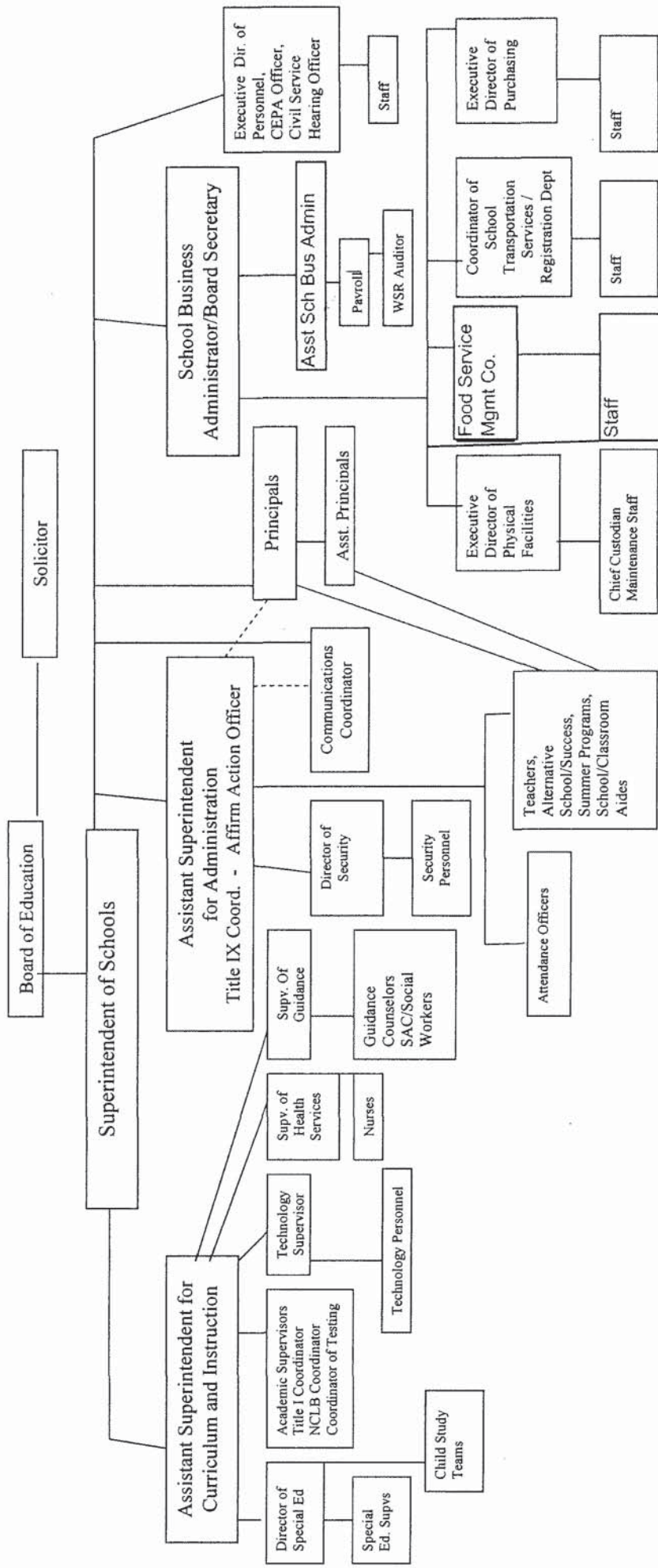
We would like to express our appreciation to the members of the City of Vineland School Board for their concern in providing fiscal accountability to the citizens and taxpayers of the school district and thereby contributing their full support to the development and maintenance of our financial operation.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

Vineland Public Schools Organization Chart



Code: _____ Line (Authority) Relationship

----- Staff (Support) Relationship

**CITY OF VINELAND
BOARD OF EDUCATION**

**ROSTER OF OFFICIALS
JUNE 30, 2018**

<u>Members of the Board of Education</u>		<u>Term</u>
Jeffrey Bordley	President, through 1/1/19	2018
Scott English	President, Effective 1/2/2019	2021
Inez Acosta	Vice President	2021
Christopher Jennings	Member	2021
Nicholas Fiocchi	Member	2019
F. John Sbrana	Member	2019
Eugene Medio	Member	2019
Meghan Spinelli	Member	2020
Thomas Ulrich	Member	2020
Cedric Holmes	Member	2020

SUPERINTENDENT

Dr. Mary L. Gruccio

BOARD SECRETARY / SCHOOL BUSINESS ADMINISTRATOR

Helen G. Haley, CPA - through December 31, 2018

TREASURER OF SCHOOL MONIES

Carmen DiGiorgio

**CITY OF VINELAND
BOARD OF EDUCATION**

**CONSULTANTS AND ADVISORS
JUNE 30, 2018**

INDEPENDENT AUDITOR

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

ATTORNEY

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

Financial Section

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FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

1535 HAVEN AVENUE • OCEAN CITY, NJ • 08226

PHONE 609.399.6333 • FAX 609.399.3710

www.ford-scott.com

Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Vineland School District, in the County of Cumberland, New Jersey, as of and for the year ended June 30, 2018, 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, 2018, 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 February 22, 2019 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

February 22, 2019

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Required Supplementary Information – Part I

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**CITY OF VINELAND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018
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, 2018. 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 2018 are as follows:

- In total, net position Increased \$19,166,508.45 which represents a 21 percent increase from 2017.
- General revenues accounted for \$162,969,263.09 in revenue or 56 percent of all revenues. Program specific revenues in the form of charges for services and operating and capital grants and contributions accounted for \$118,393,182.90 or 41 percent of total revenues of \$289,564,721.42.
- The School District had \$270,398,212.97 in expenses; only \$120,537,733.90 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes and state aid) of \$162,969,263.09 and previous year's surplus funds were adequate to provide for these programs.
- Among governmental funds, the General Fund had \$185,297,435.73 in revenues, \$187,828,843.53 in expenditures and net transfers from and to other funds in the amount of \$1,419,761.91. The General Fund's fund balance decreased \$1,111,645.89 from 2017. This increase was anticipated by the Board of Education.

Using this Comprehensive Annual Financial Report (CAFR)

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

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

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**CITY OF VINELAND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018
UNAUDITED (CONTINUED)**

Reporting the School District as a Whole

Statement of Net Position and the Statement of Activities

While this document contains the large number of funds used by the School District to provide programs and activities, the view of the School District, as a whole looks at all financial transactions and ask the question, "How did we do financially during 2018?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private-sector businesses. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

Reporting the School District's Most Significant Funds

Fund Financial Statements

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

Governmental Funds

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

**CITY OF VINELAND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018
UNAUDITED (CONTINUED)**

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.

Table 1 provides a summary of the School District's net position for 2018 and 2017.

Table 1 - Net Assets

	2018	2017
Assets		
Current and Other Assets	\$ 15,705,350.89	\$ 9,545,433.98
Capital Assets	184,714,283.28	164,320,958.80
Deferred Outflows of Resources	15,756,030.00	23,587,431.00
Total Assets	216,175,664.17	197,453,823.78
Liabilities		
Long-Term Liabilities	77,197,993.38	98,458,216.32
Other Liabilities	8,524,413.56	2,021,291.68
Deferred Inflows of Resources	18,779,819.00	4,467,386.00
Total Liabilities	104,502,225.94	104,946,894.00
Net Position		
Invested in Capital Assets, Net of Debt	184,714,283.28	164,320,958.80
Restricted	10,562,479.32	16,668,006.89
Unrestricted	(83,603,324.37)	(88,482,035.91)
Total Net Position	\$ 111,673,438.23	\$ 92,506,929.78

**CITY OF VINELAND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018
UNAUDITED (CONTINUED)**

The School District as a Whole (Continued)

Table 2 shows changes in net position for 2018 and 2017.

Table 2 - Changes in Net Assets

	2018	2017
Revenues		
Program Revenues:		
Charges for Services	\$ 8,202,275.43	\$ 6,868,300.62
Operating Grants and Contributions	118,393,182.90	108,007,541.46
General Revenues:		
Property Taxes	23,061,577.00	22,609,389.00
Grants and Entitlements	138,417,592.17	138,138,123.89
Other	1,490,093.92	613,687.26
Total Revenues	289,564,721.42	276,237,042.23
Program Expenses		
Instruction	132,638,948.89	129,880,879.70
Support Services:		
Tuition	5,932,481.66	5,462,612.92
Related Services - Pupils and Instructional Staff	58,668,080.52	54,726,133.62
General & School Administration & Central Services	18,069,128.18	17,761,992.02
Maintenance of Facilities	21,631,837.02	23,053,112.39
Pupil Transportation	16,433,298.99	15,824,485.71
Internal Service Fund - Student Transportation	5,596,335.55	5,180,247.66
Transfer to Charter Schools	5,152,025.00	4,701,761.00
Food Service	6,276,077.16	6,413,392.11
Total Expenses	270,398,212.97	263,004,617.13
Increase (Decrease) in Net Position	\$ 19,166,508.45	\$ 13,232,425.10

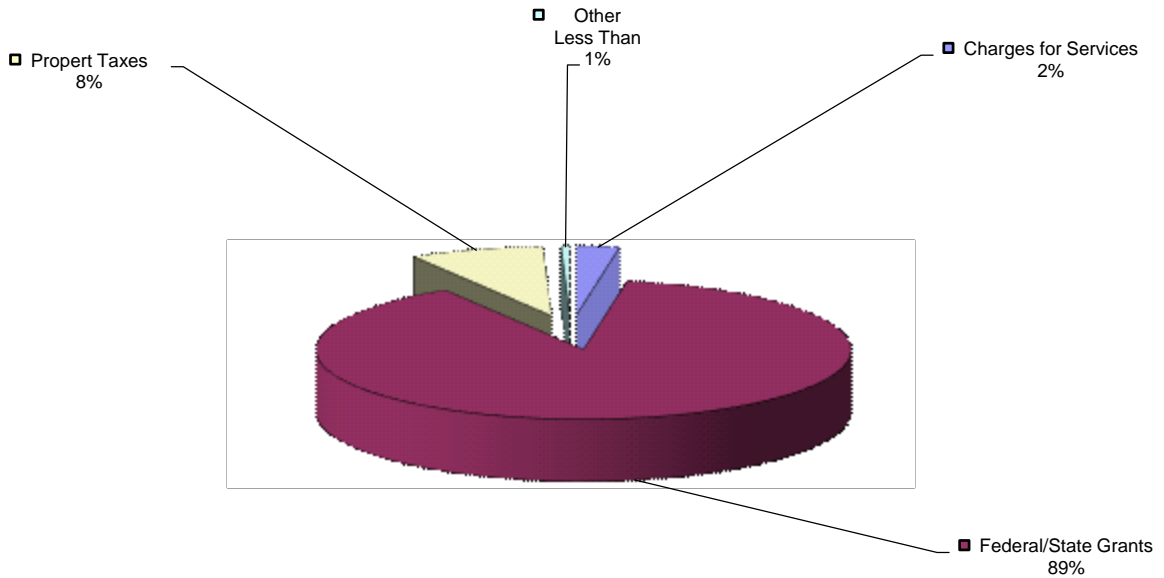
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**CITY OF VINELAND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018
UNAUDITED (CONTINUED)**

Governmental Activities

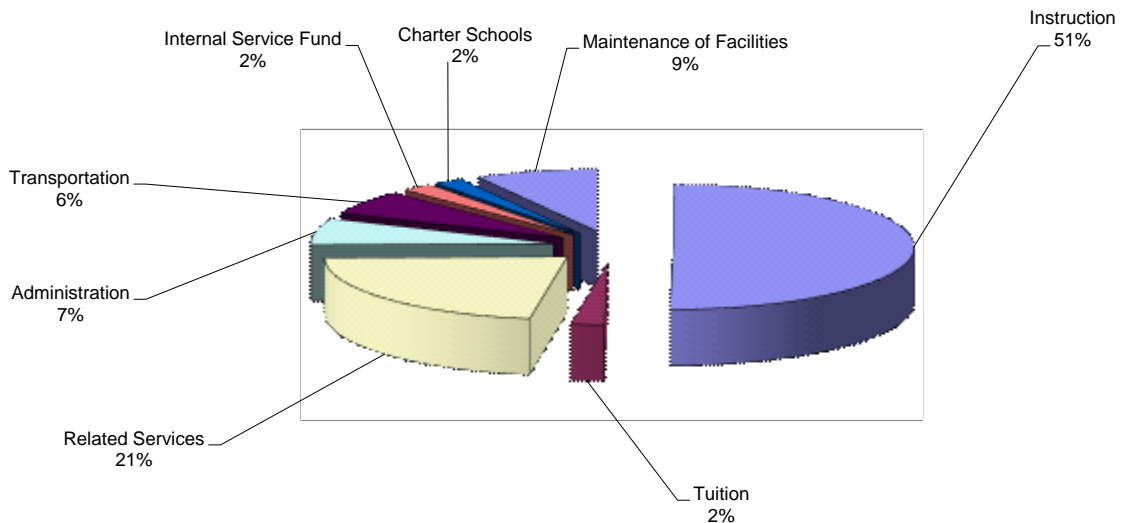
Property taxes made up 8 percent of revenues for governmental activities for the City of Vineland School District for year 2018. The District's total revenues were \$283,502,535.55 for the year ended June 30, 2018. Federal, state, and local grants accounted for another 89 percent of revenue.

Sources of Revenue for 2018



The total cost of all program and services was \$264,122,135.81. Instruction comprises 51 percent of District expenses.

Expenses for 2018



**CITY OF VINELAND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018
UNAUDITED (CONTINUED)**

Business-Type Activities

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

- Food service expenses exceeded revenue by \$213,891.29.
- Charges for food services represent \$821,751.42 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 \$5,235,973.01.

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

	2018		2017	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Instruction	\$ 132,638,948.89	\$ 82,873,786.60	\$ 129,880,879.70	\$ 83,856,714.79
Support Services:				
Tuition	5,932,481.66	5,932,481.66	5,462,612.92	5,462,612.92
Related Services Pupils and Instructional Staff	58,668,080.52	19,972,699.60	54,726,133.62	18,716,182.55
General & School Administration & Central Services	18,069,128.18	16,331,923.18	17,761,992.02	17,761,992.02
Maintenance of Facilities	21,631,837.02	19,225,149.17	23,053,112.39	23,053,112.39
Pupil Transportation	16,433,298.99	14,853,366.15	15,824,485.71	15,824,485.71
Internal Service Fund	5,596,335.55	(695,071.47)	5,180,247.66	(82,371.85)
Capital Grants		(20,061,957.98)		(21,296,261.95)
Transfer to Charter Schools	5,152,025.00	5,152,025.00	4,701,761.00	4,701,761.00
Total Expenses	<u>\$ 264,122,135.81</u>	<u>\$ 143,584,401.91</u>	<u>\$ 256,591,225.02</u>	<u>\$ 147,998,227.58</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, 2018
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 \$231,080,392.53, expenditures were \$231,970,525.32 and transfers to other funds were \$125,777.42. The net decrease in fund balance for the year was \$1,015,910.21.

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, 2018, and the amount and percentage of increases and decreases in relation to prior year revenues.

Revenue	Amount	Percent of Total	Increase (Decrease) from 2017	Percent of Increase (Decrease)
Local Sources	\$ 25,701,451.47	11.12%	\$ 1,703,293.43	7.10%
State Sources	197,520,386.53	85.48%	795,723.89	0.40%
Federal Sources	7,858,554.53	3.40%	(293,324.74)	-3.60%
Total	\$ 231,080,392.53	100.00%	\$ 2,205,692.58	0.96%

Local revenues increased by \$1,703,293.43. The increase in local revenue was predominately due to the increase in tuition revenue and the sale of district owned property.

The decrease of \$293,324.74 in federal sources is attributed to the fact that the district expended less of its federal special revenue funding in 2018 as compared to 2017.

The following schedule represents a summary of general fund and special revenue fund expenditures for the year ended June 30, 2018, and the percentage of increases and decreases in relation to prior year amounts:

Expenditures	Amount	Percent of Total	Increase (Decrease) from 2017	Percent of Increase (Decrease)
Current expense:				
Instruction	\$ 71,554,277.56	30.85%	\$ (1,127,909.68)	-1.55%
Undistributed expenditures	137,054,815.55	59.08%	4,919,149.35	3.72%
Capital Outlay	23,361,432.21	10.07%	313,704.11	1.36%
Total	\$ 231,970,525.32	100.00%	\$ 4,104,943.78	1.80%

**CITY OF VINELAND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018
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 Disabled Students were less than originally anticipated.

Capital Assets

At the end of the year 2018, the School District had \$184,714,283.28 invested in land, building, furniture and equipment, and vehicles. Table 4 shows year 2018 balances compared to 2017.

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

	2018	2017
Land	\$ 6,760,512.13	\$ 6,760,512.13
Construction in Progress	49,123,140.48	29,061,182.50
Land Improvements	4,710,244.48	5,226,567.99
Building and Building Improvements	118,076,120.55	118,179,182.45
Machinery and Equipment	6,044,265.64	5,093,513.73
Total	\$ 184,714,283.28	\$ 164,320,958.80

Overall capital assets increased \$20,393,324.48 from year 2017 to year 2018. The increase in capital assets is due to depreciation charges being less than NJSDA capital expenditures made on behalf of the district. Please refer to Notes to the Financial Statements for more detailed information.

**CITY OF VINELAND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018
UNAUDITED (CONTINUED)**

Debt Administration

At June 30, 2018, the School District had \$84,197,993.38 of outstanding debt. Of this amount, \$8,545,350.38 is for compensated absences, \$686,398.00 is for Post-Employment Benefits, \$67,966,245.00 is for the Net PERS Pension Liability and \$7,000,000.00 is for the State Aid Loan.

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 the Business Administrator at the City of Vineland School District, 61 West Landis Avenue, Vineland, New Jersey 08360-3708. Please visit our website at: <http://www.vineland.org>

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Basic Financial Statements

DISTRICT – WIDE FINANCIAL STATEMENTS

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

CITY OF VINELAND BOARD OF EDUCATION
Statement of Net Position
June 30, 2018

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Cash and Cash Equivalents	\$ 9,832,944.65	\$ 0.00	\$ 9,832,944.65
Internal Balances	499,280.07	(499,280.07)	-
Internal Balances - Fiduciary Funds	28,562.07		28,562.07
Receivables, net	5,293,933.09	457,437.30	5,751,370.39
Inventory		92,473.78	92,473.78
Capital Assets, non-depreciable	55,883,652.61		55,883,652.61
Capital Assets, net	<u>128,507,586.75</u>	<u>323,043.92</u>	<u>128,830,630.67</u>
Total Assets	<u>200,045,959.24</u>	<u>373,674.93</u>	<u>200,419,634.17</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows Related to Pensions	<u>15,756,030.00</u>		<u>15,756,030.00</u>
Total Deferred Outflows of Resources	<u>15,756,030.00</u>	<u>-</u>	<u>15,756,030.00</u>
LIABILITIES:			
Current Liabilities:			
Accounts Payable	\$ 1,105,202.00	\$ 232,903.33	\$ 1,338,105.33
Unearned Revenue	142,556.37	43,751.86	186,308.23
State Aid Not Payable	7,000,000.00		7,000,000.00
Noncurrent Liabilities:			
Compensated Absences Payable	8,234,439.35	310,911.03	8,545,350.38
Net Pension Liability	67,966,245.00		67,966,245.00
Post Employment Benefits Obligation	<u>686,398.00</u>		<u>686,398.00</u>
Total Liabilities	<u>85,134,840.72</u>	<u>587,566.22</u>	<u>85,722,406.94</u>
Deferred Inflows Related to Pensions	<u>18,779,819.00</u>		<u>18,779,819.00</u>
NET POSITION:			
Net Investment in Capital Assets	184,391,239.36	323,043.92	184,714,283.28
Restricted for:			
Internal Service Fund	777,443.32		777,443.32
Permanent Endowment - Nonexpendable	26,848.01		26,848.01
Other Purposes	9,758,187.99		9,758,187.99
Unrestricted (Deficit)	<u>(83,066,389.16)</u>	<u>(536,935.21)</u>	<u>(83,603,324.37)</u>
Total Net Position	<u>\$ 111,887,329.52</u>	<u>\$ (213,891.29)</u>	<u>\$ 111,673,438.23</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, 2018

	<u>Total</u>
ASSETS:	
Cash and Cash Equivalents	\$ 139,203.35
Investments	622,587.17
	761,790.52
Total Assets	761,790.52
LIABILITIES:	
Unearned Revenue	571,074.27
	571,074.27
Total Liabilities	571,074.27
NET POSITION:	
Unrestricted (Deficit)	190,716.25
	190,716.25
Total Net Position	\$ 190,716.25

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, 2018

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	\$ 59,122,928.49	\$ 26,483,034.57	\$ 1,089,116.99	\$ 33,519,173.45	\$ (50,997,672.62)	\$ -	\$ (50,997,672.62)
Special Education	22,115,463.35	9,906,217.36		10,319,321.69	(21,702,359.02)		(21,702,359.02)
Other Special Instruction	6,534,994.35	2,927,231.21		3,049,301.20	(6,412,924.36)		(6,412,924.36)
Other Instruction	3,832,418.00	1,716,661.56		1,788,248.96	(3,760,830.60)		(3,760,830.60)
Support Services:							
Tuition	5,932,481.66				(5,932,481.66)		(5,932,481.66)
Student and Instruction Related Services	40,518,541.06	18,149,539.46		38,695,380.92	(19,972,699.60)		(19,972,699.60)
Other Administrative Services	6,625,149.11	3,563,307.30		979,540.20	(9,208,916.21)		(9,208,916.21)
School Administrative Services	5,124,488.29	2,756,183.48		757,664.80	(7,123,006.97)		(7,123,006.97)
Plant Operations and Maintenance	12,876,945.29	8,754,891.73		2,406,687.85	(19,225,149.17)		(19,225,149.17)
Pupil Transportation	10,685,922.57	5,747,376.42		1,579,932.84	(14,853,366.15)		(14,853,366.15)
Unallocated Benefits	80,004,443.09	(80,004,443.09)			-		-
Internal Service Fund	5,596,335.55		6,291,407.02	20,061,957.98	20,061,957.98		695,071.47
Capital Grants					(5,152,025.00)		20,061,957.98
Transfer to Charter Schools							(5,152,025.00)
Total Governmental Activities	264,122,135.81	-	7,380,524.01	113,157,209.89	(143,584,401.91)	-	(143,584,401.91)
Business-Type Activities:							
Food Service	6,276,077.16		821,751.42	5,235,973.01		(218,352.73)	(218,352.73)
Total Business-Type Activities	6,276,077.16	-	821,751.42	5,235,973.01	-	(218,352.73)	(218,352.73)
Total Primary Government	\$ 270,398,212.97	\$ -	\$ 8,202,275.43	\$ 118,393,182.90	\$ (143,584,401.91)	\$ (218,352.73)	\$ (143,802,754.64)
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes, net					\$ 23,061,577.00	\$ -	\$ 23,061,577.00
Federal and State Aid not Restricted					138,417,592.17		138,417,592.17
Miscellaneous Income					1,485,632.48	4,461.44	1,490,093.92
Special Items:							
Transfers					(125,777.42)	125,777.42	-
Gain on Fixed Asset Adjustment							
Total General Revenues, Special Items, Extraordinary Items and Transfers					162,839,024.23	130,238.86	162,969,263.09
Change in Net Position					19,254,622.32	(88,113.87)	19,166,508.45
Net Position - July 1					92,632,707.20	(125,777.42)	92,506,929.78
Net Position - June 30					\$ 111,887,329.52	\$ (213,891.29)	\$ 111,673,438.23

CITY OF VINELAND EDUCATION FOUNDATION, INC.
Statement of Activities and Changes in Net Position
June 30, 2018

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUES:			
Interest & Dividends	\$ 4,594.74	\$ -	\$ 4,594.74
Contributions	200.00		200.00
Total Revenues	<u>4,794.74</u>	<u>-</u>	<u>4,794.74</u>
EXPENSES:			
Program Services:			
Tutoring	834.29		834.29
Supporting Services:			
General Expenses	55,339.41		55,339.41
Total Expenses	<u>56,173.70</u>	<u>-</u>	<u>56,173.70</u>
Change in Net Position	(51,378.96)	-	(51,378.96)
Net Position, July 1	242,095.21	-	242,095.21
Net Position, June 30	<u>\$ 190,716.25</u>	<u>\$ -</u>	<u>\$ 190,716.25</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.

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CITY OF VINELAND BOARD OF EDUCATION

Balance Sheet
Governmental Funds
June 30, 2018

	General Fund	Special Revenue Fund	Permanent Fund	Total Governmental Funds
ASSETS:				
Cash and Cash Equivalents	\$ 6,759,150.96	\$ 3,046,945.68	\$ 26,848.01	\$ 9,832,944.65
Interfund Accounts Receivable	5,301,898.20			5,301,898.20
Intergovernmental Accounts Receivable:				
Federal		1,677,592.02		1,677,592.02
State	1,265,053.81	10,225.69		1,275,279.50
Other Accounts Receivable	839,396.22	1,116.68		840,512.90
Total Assets	14,165,499.19	4,735,880.07	26,848.01	18,928,227.27
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Interfund Accounts Payable	21,854.96	4,034,549.75		4,056,404.71
Intergovernmental Accounts Payable:				
Federal		19.98		19.98
State		122,163.02		122,163.02
State Aid Note Payable	7,000,000.00			7,000,000.00
Accounts Payable	212,729.36	764,835.64		977,565.00
Unearned Revenue	26,607.78	115,948.59		142,556.37
Total Liabilities	7,261,192.10	5,037,516.98	-	12,298,709.08
Fund Balances:				
Restricted Fund Balance:				
Permanent Fund Principal			26,848.01	26,848.01
Maintenance Reserve	110,776.77			110,776.77
Reserve for Excess Surplus	2,226,590.32			2,226,590.32
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures	7,420,820.90			7,420,820.90
Assigned Fund Balance:				
Other Purposes	2,042,893.35			2,042,893.35
Unassigned Fund Balance (Deficit)	(4,896,774.25)	(301,636.91)		(5,198,411.16)
Total Fund Balances	6,904,307.09	(301,636.91)	26,848.01	6,629,518.19
Total Liabilities and Fund Balances	\$ 14,165,499.19	\$ 4,735,880.07	\$ 26,848.01	
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 \$282,684,518.30 and the accumulated depreciation is \$98,293,278.94.				\$ 184,391,239.36
Internal Service Fund				777,443.32
Pension Liabilities Net of Deferred Outflows & Inflows				(70,990,034.00)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.				(8,920,837.35)
Net position of governmental activities				\$ 111,887,329.52

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, 2018

	General Fund	Special Revenue Fund	Capital Projects Fund	Permanent Fund	Total Governmental Funds
REVENUES:					
Local Tax Levy	\$ 23,061,577.00	\$ -	\$ -	\$ -	\$ 23,061,577.00
Tuition Charges	1,089,116.99				1,089,116.99
Miscellaneous	1,485,367.76	65,125.00		264.72	1,550,757.48
Federal Sources	371,071.97	7,487,482.56			7,858,554.53
State Sources	159,290,302.01	18,168,126.54	20,061,957.98		197,520,386.53
Total Revenues	185,297,435.73	25,720,734.10	20,061,957.98	264.72	231,080,392.53
EXPENDITURES:					
Current:					
Regular Instruction	40,249,798.42	5,931,756.05			46,181,554.47
Special Education Instruction	17,274,625.95				17,274,625.95
Other Special Instruction	5,104,554.28				5,104,554.28
Other Instruction	2,993,542.86				2,993,542.86
Support Services and Undistributed Costs:					
Tuition	5,932,481.66				5,932,481.66
Student and Instruction Related Services	13,583,807.54	18,065,385.08		275.00	31,649,467.62
Other Administrative Services	6,213,754.30				6,213,754.30
School Administrative Services	4,806,278.41				4,806,278.41
Plant Operations and Maintenance	15,266,925.24				15,266,925.24
Pupil Transportation	10,022,370.23				10,022,370.23
Unallocated Benefits	58,011,513.09				58,011,513.09
Transfer Funds to Charter Schools	5,152,025.00				5,152,025.00
Capital Outlay	3,217,166.55	82,307.68	20,061,957.98		23,361,432.21
Total Expenditures	187,828,843.53	24,079,448.81	20,061,957.98	275.00	231,970,525.32
Excess (Deficiency) of Revenues over Expenditures	(2,531,407.80)	1,641,285.29	-	(10.28)	(890,132.79)
OTHER FINANCING SOURCES (USES):					
Operating Transfers:					
Contribution to School Based Budgets - Special Revenue Fund	\$ 2,436,407.33	\$ (2,436,407.33)	\$ -	\$ -	-
Transfer to Food Service Deficit	(125,777.42)				(125,777.42)
Local Contribution - Transfer to Special Revenue	(890,868.00)	890,868.00			-
Transferred from SES Fund					-
Total Other Financing Sources and Uses	1,419,761.91	(1,545,539.33)	-	-	(125,777.42)
Net Change in Fund Balances	(1,111,645.89)	95,745.96	-	(10.28)	(1,015,910.21)
Fund Balance, July 1	8,015,952.98	(397,382.87)		26,858.29	7,645,428.40
Fund Balance, June 30	\$ 6,904,307.09	\$ (301,636.91)	\$ -	\$ 26,848.01	\$ 6,629,518.19

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, 2018

Total Net Change in Fund Balances - Governmental Funds		\$ (1,015,910.21)
<p>Amounts reported for governmental activities in the statement of activities (A-2) are different because:</p>		
Internal Service Fund (B-5)		695,071.47
<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	(6,317,774.92)	
Capital Outlays	<u>26,762,191.40</u>	
		20,444,416.48
District pension contributions - PERS	2,704,802.00	
Cost of benefits earned net of employee contributions	<u>(3,426,047.00)</u>	
		(721,245.00)
Increase in OPEB Liability		(207,792.00)
<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>60,081.58</u>
Change in Net Assets of Governmental Activities		<u><u>19,254,622.32</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, 2018

	Enterprise Fund Food Service	Governmental Internal Service Fund - Student Transportation
ASSETS:		
Current Assets:		
Cash and Cash Equivalents	\$ 0.00	\$ 0.00
Accounts Receivable:		
Federal	365,889.56	
State	4,761.04	
Other	86,786.70	1,500,548.67
Inventories	92,473.78	
Total Current Assets	<u>549,911.08</u>	<u>1,500,548.67</u>
Noncurrent Assets:		
Machinery and Equipment	2,048,193.47	
Less Accumulated Depreciation	<u>(1,725,149.55)</u>	
Total Noncurrent Assets	<u>323,043.92</u>	<u>-</u>
Total Assets	<u>\$ 872,955.00</u>	<u>\$ 1,500,548.67</u>
LIABILITIES:		
Current Liabilities:		
Accounts Payable	\$ 232,903.33	\$ 5,454.00
Interfund Accounts Payable	499,280.07	717,651.35
Unearned Revenue	43,751.86	
Total Current Liabilities	<u>775,935.26</u>	<u>723,105.35</u>
Noncurrent Liabilities:		
Compensated Absences Payable	<u>310,911.03</u>	
Total Liabilities	<u>1,086,846.29</u>	<u>723,105.35</u>
NET POSITION:		
Invested in Capital Assets, Net of Related Debt	323,043.92	-
Unrestricted	<u>(536,935.21)</u>	<u>777,443.32</u>
Total Net Position	<u>\$ (213,891.29)</u>	<u>\$ 777,443.32</u>

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

CITY OF VINELAND BOARD OF EDUCATION
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2018

	Enterprise Fund Food Service	Governmental Internal Service Fund - Student Transportation	Totals
OPERATING REVENUES:			
Charges for Services:			
Daily Sales - Reimbursable Programs	\$ 530,551.60	\$ -	\$ 530,551.60
Daily Sales - Non - Reimbursable Programs	172,528.19		172,528.19
Vending Machines	3,859.20		3,859.20
Special Functions	114,812.43		114,812.43
Transportation Fees		6,291,407.02	6,291,407.02
	<u>821,751.42</u>	<u>6,291,407.02</u>	<u>7,113,158.44</u>
OPERATING EXPENSES:			
Salaries	1,987,501.15	53,155.60	2,040,656.75
Support Services - Employee Benefits	1,386,887.84		1,386,887.84
Contracted Services - Transportation		5,466,238.43	5,466,238.43
Management & Supervision Fees	239,312.49		239,312.49
Supplies and Materials	93,578.31	76,941.52	170,519.83
Depreciation	60,156.00		60,156.00
Controllable Costs	207,636.10		207,636.10
Non Controllable Costs	97,239.49		97,239.49
Cost of Sales - Reimbursable Programs	2,139,338.05		2,139,338.05
Cost of Sales - Non - Reimbursable Programs	64,427.73		64,427.73
	<u>6,276,077.16</u>	<u>5,596,335.55</u>	<u>11,872,412.71</u>
Total Operating Expenses			
Operating Income (Loss)	<u>(5,454,325.74)</u>	<u>695,071.47</u>	<u>(4,759,254.27)</u>
NONOPERATING REVENUES (EXPENSES):			
State Sources:			
State School Lunch Program	66,700.29		66,700.29
Federal Sources:			
National School Lunch Program	3,155,820.60		3,155,820.60
National School Snack Program	64,084.24		64,084.24
National School Breakfast Program	1,394,182.32		1,394,182.32
Fresh Fruit and Vegetable Program	83,556.88		83,556.88
National School Lunch - Summer Feeding	33,353.65		33,353.65
National School Lunch Program Equipment Grant	9,064.00		9,064.00
Food Distribution Program	429,211.03		429,211.03
Interest Earnings	4,461.44		4,461.44
	<u>5,240,434.45</u>	<u>-</u>	<u>5,240,434.45</u>
Total Nonoperating Revenues (Expenses)			
Income (Loss) before Contributions and Transfers	(213,891.29)	695,071.47	481,180.18
Operating Transfer In:			
Transferred from General Fund	125,777.42		125,777.42
	<u>(88,113.87)</u>	<u>695,071.47</u>	<u>606,957.60</u>
Change in Net Position			
Net Position, July 1	<u>(125,777.42)</u>	<u>82,371.85</u>	<u>(43,405.57)</u>
Net Position (Deficit), June 30	<u>\$ (213,891.29)</u>	<u>\$ 777,443.32</u>	<u>\$ 563,552.03</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, 2018

	<u>Trust Funds</u>		<u>Agency Funds</u>	
	<u>Unemployment Compensation Trust</u>	<u>Private - Purpose Scholarship Fund</u>	<u>Student Activity</u>	<u>Payroll</u>
ASSETS:				
Cash and Cash Equivalents	\$ 1,018,017.59	\$ 131,611.22	\$ 407,795.81	\$ 179,363.63
Due from Payroll Agency	56,763.50			
Total Assets	<u>\$ 1,074,781.09</u>	<u>\$ 131,611.22</u>	<u>\$ 407,795.81</u>	<u>\$ 179,363.63</u>
LIABILITIES:				
Due to General Fund	\$ 28,562.07			\$ -
Accounts Payable	18,678.91			
Due to Unemployment Fund				56,763.50
Payable to Student Groups			407,795.81	
Payroll Deductions and Withholdings				122,600.13
Total Liabilities	<u>47,240.98</u>	<u>-</u>	<u>\$ 407,795.81</u>	<u>\$ 179,363.63</u>
NET POSITION:				
Held in Trust for Unemployment Claims	<u>\$ 1,027,540.11</u>			
Reserved for Scholarships		<u>\$ 131,611.22</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, 2018

	Unemployment Compensation <u>Trust</u>	Private - Purpose Scholarship <u>Fund</u>
ADDITIONS:		
Investment Earnings:		
Interest and Dividends	\$ 5,153.60	\$ 736.22
Contributions		11,835.95
Employee Salary Deductions	<u>168,982.43</u>	
Total Additions	<u>174,136.03</u>	<u>12,572.17</u>
DEDUCTIONS:		
Unemployment Compensation Claims	191,467.60	
Scholarships		20,051.63
Total Deductions	<u>191,467.60</u>	<u>20,051.63</u>
Change in Net Position	(17,331.57)	(7,479.46)
Net Position, July 1	<u>1,044,871.68</u>	<u>139,090.68</u>
Net Position, June 30	<u>\$ 1,027,540.11</u>	<u>\$ 131,611.22</u>

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, 2018**

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, 2018
(CONTINUED)**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

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

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.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

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.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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.

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

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

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

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

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

Encumbrances - Under encumbrance accounting, purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve a portion of the applicable appropriation. Encumbrances are a component of fund balance at fiscal year-end as they do not constitute expenditures or liabilities, but rather commitments related to unperformed contracts for goods and services. Open encumbrances in the governmental funds, other than the special revenue fund, which have not been previously restricted, committed, or assigned, should be included within committed or assigned fund balance, as appropriate.

Open encumbrances in the special revenue fund, however, for which the School District has received advances of grant awards, are reflected on the balance sheet as deferred revenues at fiscal year-end.

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

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

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

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

Short-Term Interfund Receivables/Payables - Short-term interfund receivables / payables represent amounts that are owed, other than charges for goods or services rendered to / from a particular fund in the School District, and that are due within one year. These amounts are eliminated in the government wide financial statements, except for the net residual amounts due between governmental and business type activities, which are presented as interfunds receivable and / or interfunds payable on the statement of net position.

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.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Depreciation is computed using the straight-line method over the following useful lives:

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

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

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

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

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

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:

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

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

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

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

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

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.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Recent Accounting Pronouncements Not Yet Effective

In November 2016, the Governmental Accounting Standards Board (GASB) issued Statement No. 83, "Certain Asset Retirement Obligations". This statement is effective for fiscal periods beginning after June 15, 2018 and will not have any effect on the District's financial reporting.

In January 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 84, "Fiduciary Activities". This statement is effective for fiscal periods beginning after December 15, 2018 and will not have any effect on the District's financial reporting.

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, "Leases". This statement is effective for fiscal periods beginning after December 15, 2019 and will have an effect on the District's financial reporting and disclosure of its lease obligations. Although not determinable, the impact of this statement on the net position of the entity is not anticipated to be significant.

In April 2018, the Governmental Accounting Standards Board (GASB) issued Statement No. 88, "Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements". This statement is effective for fiscal periods beginning after June 15, 2018 and will not have any effect on the District's financial reporting.

In June 2018, the Governmental Accounting Standards Board (GASB) issued Statement No. 89, "Accounting for Interest Cost Incurred before the End of a Construction Period". This statement is effective for fiscal periods beginning after December 15, 2019 and will not have any effect on the District's financial reporting.

In August 2018, the Governmental Accounting Standards Board (GASB) issued Statement No. 90, "Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61". This statement is effective for fiscal periods beginning after December 15, 2018 and will not have any effect on the District's financial reporting.

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**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 2: CASH AND CASH EQUIVALENTS

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

As of June 30, 2018, the School District's bank balances of \$16,918,406.88 were exposed to custodial credit risk as follows:

Insured by FDIC	\$ 500,000.00
Collateralized by GUDPA	16,319,521.46
Uninsured & Uncollateralized	98,885.42
	\$ 16,918,406.88

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.

There was no activity in the capital reserve for the July 1, 2017 to June 30, 2018 fiscal year.

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**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 4: ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2018 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 governmental and proprietary funds, in the aggregate, are as follows:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Proprietary Funds</u>	<u>Total</u>
Intergovernmental	\$ 1,265,053.81	\$ 1,687,817.71	\$ 1,871,199.27	\$ 4,824,070.79
Other	839,396.22	1,116.68	86,786.70	927,299.60
Total	<u>\$ 2,104,450.03</u>	<u>\$ 1,688,934.39</u>	<u>\$ 1,957,985.97</u>	<u>\$ 5,751,370.39</u>

Note 5: INVENTORY

Inventory in the food service fund at June 30, 2018 consisted of the following:

Food & Supplies	\$92,473.78
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**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 6: CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2018 was as follows:

	<u>Balance July 1, 2017</u>	<u>Additions</u>	<u>Balance June 30, 2018</u>
Governmental Activities:			
Capital Assets Not Being Depreciated:			
Land	\$ 6,760,512.13	\$	\$ 6,760,512.13
Construction in Progress	29,061,182.50	20,061,957.98	49,123,140.48
Total Capital Assets Not Being Depreciated	<u>35,821,694.63</u>	<u>20,061,957.98</u>	<u>55,883,652.61</u>
Capital Assets Being Depreciated:			
Land Improvements	12,709,297.13		12,709,297.13
Buildings & Improvements	183,357,786.05	4,003,418.46	187,361,204.51
Machinery & Equipment	26,227,792.60	502,571.45	26,730,364.05
Total Capital Assets Being Depreciated:	<u>222,294,875.78</u>	<u>4,505,989.91</u>	<u>226,800,865.69</u>
Less Accumulated Depreciation for:			
Land Improvements	(7,482,729.14)	(516,323.51)	(7,999,052.65)
Buildings & Improvements	(65,178,603.60)	(4,106,480.36)	(69,285,083.96)
Machinery & Equipment	(21,508,414.79)	499,272.46	(21,009,142.33)
Total Accumulated Depreciation	<u>(94,169,747.53)</u>	<u>(4,123,531.41)</u>	<u>(98,293,278.94)</u>
Total Capital Assets Being Depreciated Net of Accumulated Depreciation	<u>128,125,128.25</u>	<u>382,458.50</u>	<u>128,507,586.75</u>
Governmental Activities Capital Assets, Net	<u>\$ 163,946,822.88</u>	<u>\$ 20,444,416.48</u>	<u>\$ 184,391,239.36</u>
Business-Type Activities:			
Equipment	\$ 1,979,879.47	\$ 9,064.00	\$ 1,988,943.47
Less Accumulated Depreciation for:			
Equipment	(1,605,743.55)	(60,156.00)	(1,665,899.55)
Business-Type Activities Capital Assets, Net	<u>\$ 374,135.92</u>	<u>\$ (51,092.00)</u>	<u>\$ 323,043.92</u>

Depreciation expense was charged to governmental functions as follows:

	<u>Depreciation Allocated</u>
Instruction:	
Regular	\$ 2,091,306.99
Special Education	782,272.20
Other Instruction	366,718.00
Support Services:	
Student and Instruction Related Services	1,433,229.21
School Administrative Services	217,649.75
General and Administrative Services	281,386.54
Plant Operations and Maintenance	691,354.55
Pupil Transportation	453,857.68
Total	<u>\$ 6,317,774.92</u>

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 7: LONG-TERM OBLIGATIONS

During the fiscal year ended June 30, 2018, the following changes occurred in long-term obligations:

	Balance July 1, 2017	Issues or Additions	Payments or Expenditures	Balance June 30, 2018
Compensated Absences:				
General Fund	\$ 8,294,520.93	\$	\$ 60,081.58	\$ 8,234,439.35
Food Service Fund	296,255.39	14,655.64		310,911.03
Net Pension Liability	70,268,789.00	3,426,047.00	2,704,802.00	70,990,034.00
Net OPEB Obligation	478,606.00	207,792.00		686,398.00
	<u>\$ 79,338,171.32</u>	<u>\$ 3,648,494.64</u>	<u>\$ 2,764,883.58</u>	<u>\$ 80,221,782.38</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, 2018.

Bonds Authorized but not Issued - As of June 30, 2018, 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

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

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 8: PENSION PLANS - Continued

6.5% plus an additional 1.0% phased-in over seven years beginning in the first year, the rate for 2017/2018 was 7.34%. 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.

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

Year		
06/30/18	\$	16,438,040.00
06/30/17		14,043,070.00
06/30/16		12,281,952.00

During the fiscal year ended June 30, 2018, the State of New Jersey contributed \$14,438,040.00 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 \$4,805,741.81 during the year ended June 30, 2018 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 2017/2018 was 7.34%. The phase-in of the additional incremental member contribution amount will take place in July of each subsequent year. The State Treasurer has the right under the current law to make temporary reductions in member rates based on the existence of surplus pension assets in the retirement system; however, the statute also requires the return to the normal rate when such surplus pension assets no longer exist.

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

Year		
06/30/18	\$	2,704,802.00
06/30/17		2,692,556.00
06/30/16		2,729,691.00

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 8: PENSION PLANS - Continued

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 $\frac{1}{4}$ of 1% for each month that the member is under age 65.
- The eligibility age to qualify for a service retirement in the systems is increased from age 63 to 65 for Tier 5 members.
- Increases in active member contribution rates. PERS active member rates increase from 5.5% of annual compensation to 6.5% plus an additional 1% phased-in over 7 years. For fiscal year 2014, the member contribution rates increased in October 2013. The phase-in of the additional incremental member contribution rates for PERS members will take place in July of each subsequent fiscal year.
- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries is suspended until reactivated as permitted by this law.
- New employee contribution requirements towards the cost of employer-provided health benefit coverage. Employees are required to contribute a certain percentage of the cost of coverage. The rate of contribution is determined based on the employee's annual salary and the selected level of coverage. The increased employee contributions will be phased in over a 4-year period for those employed prior to Chapter 78's effective date with a minimum contribution required to be at least 1.5% of salary.
- In addition, this new legislation changes the method for amortizing the pension systems' unfunded accrued liability (from a level percent of pay method to a level dollar of pay).

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

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

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 8: PENSION PLANS - Continued

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, 2018, the District reported a liability of \$67,966,245.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, 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, 2017, the District's proportion was 0.29197127060% which was a decrease of 3.26% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2017, the District recognized pension expense of \$3,426,047.00. At June 30, 2018, 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 expected and actual experience	\$ 1,600,370.00	
Changes of assumptions	13,692,856.00	13,642,656.00
Net difference between projected and actual earnings on pension plan investments	462,804	
Changes in proportion and differences between District contributions and proportionate share of contributions		5,137,163.00
District contributions subsequent to the measurement date	2,704,802.00	
Total	\$ 18,460,832.00	\$ 18,779,819.00

\$2,704,802.00 reported as deferred outflows of resources related to pensions resulting from school district contributions subsequent to the measurement date (June 30, 2017) will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. 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,	
2019	\$ 2,405,647.00
2020	3,495,047.00
2021	2,076,044.00
2022	(2,775,552.00)
2023	(2,177,398.00)
Total	\$ 3,023,788.00

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 9: PUBLIC EMPLOYEES' RETIREMENT SYSTEM NET PENSION LIABILITY - Continued

Actuarial Assumptions

The total pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation of July 1, 2016, which was rolled forward to June 30, 2017. This actuarial valuation used the following assumptions, applied to all period in the measurement:

Inflation rate	2.25%
Salary increases:	
Through 2026	1.65% - 4.15% (based on age)
Thereafter	2.65% - 5.15% (based on age)
Investment rate of return:	7.00%

Pre-retirement mortality rates were based on the RP-2000 Employee Preretirement Mortality Table for male and female active participants. For State employees, mortality tables are set back 4 years for males and females. For local employees, mortality tables are set back 2 years for males and 7 years for females. In addition, the tables provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Post-retirement mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (set back 1 year for males and females) for service retirements and beneficiaries of former members and a one-year static projection based on mortality improvement Scale AA. In addition, the tables for service retirements and beneficiaries of former members provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Table (set back 3 years for males and set forward 1 year for females).

The actuarial assumptions used in the July 1, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. 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 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 (7.00% at June 30, 2017) 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 inflations.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 9: PUBLIC EMPLOYEES' RETIREMENT SYSTEM NET PENSION LIABILITY - Continued

Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2017 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Absolute return/risk mitigation	5.00%	5.51%
Cash equivalents	5.50%	1.00%
U.S. treasuries	3.00%	1.87%
Investment grade credit	10.00%	3.78%
Public high yield	2.50%	6.82%
Global diversified credit	5.00%	7.10%
Credit oriented hedge funds	1.00%	6.50%
Debt related private equity	2.00%	10.63%
Debt related real estate	1.00%	6.61%
Private real asset	2.50%	11.83%
Equity related real estate	6.25%	9.23%
U.S. equity	30.00%	8.19%
Non-U.S. developed markets equity	11.50%	9.00%
Emerging markets equity	6.50%	11.64%
Buyouts/venture capital	8.25%	13.08%

Discount Rate

The discount rate used to measure the total pension liability was 5.00% as of June 30, 2017. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00%, and a municipal bond rate of 3.58% as of June 30, 2017, 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 contribution rate in the most recent fiscal year. The State employer contributed 40% of the actuarially determined contributions and the local employers contributed 100% of the 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 2040. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2040 and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 9: PUBLIC EMPLOYEES' RETIREMENT SYSTEM NET PENSION LIABILITY - Continued

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, 2017, 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 (4.00%)	Current Discount Rate (5.00%)	1% Increase (6.00%)
District's proportionate share of the net pension liability	\$ 81,543,087	67,966,245	56,669,706.41

Pension plan fiduciary net position.

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

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

At June 30, 2018, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$	-
State's proportionate share of the net position liability associated with the District		458,716,074.00
Total	\$	458,716,074.00

The net pension liability was measured as of June 30, 2017 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, 2017, the District's proportion was 0.00%, which was no change from its proportion measured as of June 30, 2016.

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**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 10: TEACHERS PENSION AND ANNUITY FUND SYSTEM NET PENSION LIABILITY - Continued

For the year ended June 30, 2018, the District recognized pension expense of \$31,777,527 and revenue in the same amount for support provided by the State. At June 30, 2017, 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 expected and actual experience	\$ 3,001,133.00	784,995.00
Changes of assumptions	91,018,875.00	79,497,860
Net difference between projected and actual earnings on pension plan investments	2,323,444.00	
Changes in proportion and differences between District contributions and proportionate share of contributions		17,539,959.00
District contributions subsequent to the measurement date	7,639,721.00	
Total	\$ 103,983,173.00	97,822,814.00

\$7,639,721.00 reported as deferred outflows of resources related to pensions resulting from district contributions subsequent to the measurement date (June 30, 2017) will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. 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,	
2019	\$ 463,956.00
2020	736,755.00
2021	616,030.00
2022	345,396.00
2023	391,581.00
Thereafter	(1,074,355.00)
Total	\$ 1,479,363.00

Actuarial assumptions. The total pension liability in the June 30, 2017 actuarial valuation was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. This actuarial valuation used the following assumptions, applied to all period included in the measurement:

Inflation Rate	2.25%
Salary increases	
2012-2021	Varies based on experience
Thereafter	Varies based on experience
Investment rate of return	7.00%

Pre-retirement, post-retirement and disable mortality rates were based on the experience of TPAF members reflecting mortality improvement on a generational basis based on a 60 year average of Social Security data from 1953 to 2013.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 10: TEACHERS PENSION AND ANNUITY FUND SYSTEM NET PENSION LIABILITY - Continued

The actuarial assumptions used in the July 1, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2012 to June 30, 2015.

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2017) 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 TPAF's target asset allocation as of June 30, 2017 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return.
Absolute return/risk mitigation	5.00%	5.51%
Cash equivalents	5.50%	1.00%
U.S. treasuries	3.00%	1.87%
Investment grade credit	10.00%	3.78%
Public high yield	2.50%	6.82%
Global diversified credit	5.00%	7.10%
Credit oriented hedge funds	1.00%	6.60%
Debt related private equity	2.00%	10.63%
Debt related real estate	1.00%	6.61%
Private real asset	2.50%	11.83%
Equity related real estate	6.25%	9.23%
U.S. equity	30.00%	8.19%
Non-U.S. developed markets equity	11.50%	9.00%
Emerging market equity	6.50%	11.64%
Buyouts venture capital	8.25%	13.08%

Discount rate. The discount rate used to measure the total pension liability was 4.25% as of June 30, 2017. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00%, and a municipal bond rate of 3.58% as of June 30, 2017, 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 contribution rate in the most recent fiscal year. The State contributed 40% of the 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 2036. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2036, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 10: TEACHERS PENSION AND ANNUITY FUND SYSTEM NET PENSION LIABILITY - Continued

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 4.25% 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 (3.25%) or 1-percentage point higher (5.25%) than the current rate:

	1% Decrease (3.25)	Current Discount Rate (4.25%)	1% Increase (5.25%)
District's proportionate share of the net pension liability	\$ -	-	-

Pension plan fiduciary net position.

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

Note 11: POST-RETIREMENT BENEFITS

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

The State is also responsible for the cost attributable to Chapter 126, P.L. 1992, which provides free health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education or county college with 25 years of service.

The School Employees Health Benefits Program (SEHBP) Act is found in New Jersey Statutes Annotated, Title 53, Article 17.25 et. seq. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASBS No. 75.

Employees covered by benefit terms:

At June 30, 2018, the following employees were covered by the benefit terms:

TPAF participant retirees:

As of June 30, 2017, there were 112,966 retirees receiving post-retirement medical benefits, and the State contributed \$1.39 billion on their behalf.

PERS participant retirees:

The State paid \$238.9 million toward Chapter 126 benefits for 20,913 eligible retired members in Fiscal Year 2017.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 11: POST-RETIREMENT BENEFITS - Continued

Total OPEB Liability

The State, a nonemployer contributing entity, is the only entity that has a legal obligation to make employer contributions to OPEB for qualified retired PERS and TPAF participants. The District's proportional share percentage determined under paragraphs 193 and 203 through 205 of GASBS no. 75 is zero percent. Accordingly, the District did not recognize any portion of the collective net OPEB liability on the Statement of Net Position. Accordingly, the following OPEB liability note information is reported at the State's level and is not specific to the board of education.

Actuarial assumptions and other imputes:

The total OPEB liability in the June 30, 2017 actuarial valuation reported by the State in the State's most recently issued CAFR was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate: The Bond Buyer General Obligation 20-Bond Municipal Bond Index is used for the determination of the discount rate. The discount rate used for the fiscal year ending June 30, 2017 is 3.58%.

Health Care Trend: For pre-Medicare PPO medical benefits, the initial amount is 5.9% and decreases to 5.0% long term trend rate after 9 years. For self-insured post-65 PPO medical benefits, the trend rate is 4.5%. For HMO medical benefits, the trend rate is initially 5.9% and decreases to a 5.0% long-term trend rate after 9 years. For prescription drug benefits, the initial trend rate is 10/5% decreasing to a 5.0% long-term trend rate after 8years. For Medicare Part-B reimbursement, the trend rate is 5.0%.

Salary Scale: The salary scale assumptions will be consistent with the salary scale assumptions used in the pension plans and the calculation of the retiree health contributions for current and future retirees who are subject to Chapter 78. The PERS and TPAF pension actuarial reports are used for the fiscal year ending June 30, 2018.

The discount rate was based on the Bond Buyer General Obligation 20-Bond Municipal Bond Index.

Mortality rates were based on the following:

Pre-retirement Healthy Mortality: RP-2014 headcount-weighted healthy employee male/female mortality table with fully generational mortality improvement projections from the central year using scale MP-2017.

Post-retirement Healthy Mortality: RP-2014 headcount-weighted healthy annuitant male/female mortality table with fully generational improvement projections from the central year using scale MP-2017.

Disabled Mortality: RP-2014 headcount-weighted disabled male/female mortality table with fully generational improvement projections from the central year using scale MP-2017.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 11: POST-RETIREMENT BENEFITS - Continued

Changes in the Total OPEB liability reported by the State of New Jersey:

Balance at 6/30/16	\$ 57,831,784,184.00
Changes for the year:	
Service cost	2,391,878,884.00
Interest	1,699,441,736.00
Changes in assumptions or other inputs	(7,086,599,129.00)
Contributions: Member	45,748,749.00
Benefit payments	<u>(1,242,412,566.00)</u>
Net changes	<u>(4,191,942,326.00)</u>
 Balance at 6/30/17	 <u><u>\$ 53,639,841,858.00</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.85% in 2016 to 3.58% in 2017.

Sensitivity of the total OPEB liability to changes in the discount rate:

The following presents the total OPEB liability of the State for school board retirees, as well as what the state's total OPEB liability for school boards would be if it were calculated using a discount rate that 1 percentage point lower or 1 percentage point higher than the current discount rate:

	<u>1% Decrease (2.58%)</u>	<u>Discount Rate (3.58%)</u>	<u>1% Increase (4.58%)</u>
Total OPEB Liability (School Retirees)	63,674,362,200.00	53,639,841,858.00	45,680,364,953.00

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates.

The following presents the total OPEB liability of the State, as well as what the State's total OPB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability (School Retirees)	44,113,584,560.00	53,639,841,858.00	66,290,599,457.00

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 11: POST-RETIREMENT BENEFITS - Continued

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2018, the board of education recognized OPEB expense of \$28,439,594.00 determined by the State as the total OPEB liability for benefits provided through a defined OPEB plan that is not administered through a trust that meets the criteria in paragraph 4 of GASB 75 and in which there is a special funding situation.

In accordance with GASB 75, the board of education's proportionate share of school retirees OPEB is zero, there is no recognition of the allocation of proportionate share of deferred outflows of resources and deferred inflows of resources. At June 30, 2017, the State reported deferred outflows of resources and deferred inflows of resources related to retired school employees' OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	
Changes of assumptions		6,343,769,032.00
Net difference between projected and actual earnings on pension plan investments		
Changes in proportion and differences between District contributions and proportionate share of contributions		
Contributions subsequent to the measurement date	1,190,373,242.00	
Total	\$ 1,190,373,242.00	6,343,769,032.00

Amounts reported as deferred outflows of resources and deferred inflows of resources related to retired school employees' OPEB will be recognized in OPEB expense as follows:

Year ended June 30,	
2019	\$ (742,830,097.00)
2020	(742,830,097.00)
2021	(742,830,097.00)
2022	(742,830,097.00)
2023	(742,830,097.00)
Thereafter	(2,629,618,547.00)
Total	\$ (6,343,769,032.00)

(Contributions made after June 30, 2017 are reported as deferred outflow of resources but are not amortized in the expense.)

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

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

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. AXA Equitable Metlife Lincoln Investment State of New Jersey, Department of Treasury, Division of Pensions, Supplemental Annuity	Life of the South West Security Benefit Collective Trust F.T. Jones Fund Choice, LLC ING Reliastar Life Insurance Company
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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, 2018 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>
2017-2018	\$ 5,153.60	168,982.43	(191,467.60)	1,027,540.11
2016-2017	5,312.00	164,798.64	(255,184.56)	1,044,871.68
2015-2016	8,828.32	172,532.86	(132,069.11)	1,129,945.60

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**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

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, 2018, the liability for compensated absences in the governmental activities and proprietary fund types was \$8,234,439.35 and \$310,911.03, respectively.

Note 15: INTERFUND BALANCES AND TRANSFERS

The following interfund balances were recorded on the various balance sheets as June 30, 2018:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 5,301,898.20	\$ 21,854.96
Special Revenue Fund		4,034,549.75
Agency Fund		28,562.07
Enterprise Fund		1,216,931.42
Total	\$ 5,301,898.20	\$ 5,301,898.20

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 \$4,896,774.25 in the governmental funds as of June 30, 2018 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.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 17: DEFICIT UNRESTRICTED NET POSITION

The School District had a deficit in unrestricted net position of \$83,603,324.37 as of June 30, 2018. 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.

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, 2018, 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, 2018, the nonspendable fund balance amount was \$26,848.01.

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, 2018 is \$9,647,411.22. \$7,420,820.90 of excess fund balance generated during 2016-2017 has been restricted and designated for utilization in the 2018-2019 budget.

For Capital Reserve Account - As of June 30, 2018, the balance in the capital reserve account is \$0.00. 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, 2018, the balance in the maintenance reserve account is \$110,776.77. 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, 2018, the general fund and special revenue fund balance unassigned classification contained deficits totaling \$4,896,774.25. 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.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 19: OTHER POSTEMPLOYMENT BENEFITS (OTHER THAN THOSE IN NOTE 11)

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, 2018, no assets are accumulated in a trust that meets the criteria in paragraph 4 of GASBS No. 75. 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, 2018, 2017 and 2016 were \$27,344.00, \$37,000.00 and \$57,000.00, respectively.

Employees covered by benefit terms:

At June 30, 2018, 37 employees were covered by the benefit terms:

Total OPEB Liability

The District recognized \$686,398.00 of OPEB liability on the Statement of Net Position.

Actuarial assumptions and other imputes:

The total OPEB liability in the June 30, 2017 actuarial valuation reported was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

(1) Discount rate

3.0% compounded annually, net of investment expenses. This rate is based on the index rate for 20-year tax-exempt high-quality municipal bonds with average ratings of AA/Aa or higher.

(2) Mortality- The following RP-2014 Mortality Tables (Male/Female) are used:

- (a) Pre-retirement - RP-2014 Employee Mortality Table with a one-year age setback to reflect expected mortality improvement.
- (b) Post-retirement - RP-2014 Healthy Annuitant Mortality Table with a one year age setback to reflect expected mortality improvement.

(3) Disablement Rates - None.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 19: OTHER POSTEMPLOYMENT BENEFITS (OTHER THAN THOSE IN NOTE 11) - Continued

(4) Termination Rates - Sarason T-2 less deaths (per 1951 GAM table). Sample rates are as follows:

<u>Age</u>	<u>Male and Female</u>
25	5.29%
30	5.07%
35	4.70%
40	3.50%
45	1.77%
50	0.40%
55	0.00%
60	0.00%

(5) Plan Administrative Expenses

No administrative expense loading is used because administrative expenses are already incorporated into the healthcare premium rates.

(6) Retirement Ages

All eligible employees are assumed to retire at age 58 or 20 years of service, if later. Employees who have already met these requirements are assumed to retire on the valuation date.

(7) Marriage/Family

Based on the current retiree census, 80% of the active participants are assumed to be married at retirement and 5% are assumed to elect family coverage for dental benefits. Males are assumed to be three years older than females.

(8) Ages

Age nearest birthday as of the Valuation Date.

(9) Healthcare Cost Trend Rates

After the valuation date, all postemployment prescription drug rates are assumed to increase 9% in the first 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.

(10) Benefit Accrual

All employees are assumed to earn a full year of service for benefit eligibility purposes in each future year.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 19: OTHER POSTEMPLOYMENT BENEFITS (OTHER THAN THOSE IN NOTE 11) - Continued

(11) Current Average Monthly Premium Rates

	Flagship Dental	Premier Dental	RX	Vision Care
Single	\$ 27.03	\$ 34.04	\$ 248.92	\$ 7.46
Parent / Child	\$ 51.68	\$ 56.47	\$ 518.35	\$ 14.86
Parent / Children	\$ 86.52	\$ 108.92	\$ 518.35	\$ 14.86
Husband / Wife	\$ 51.68	\$ 56.47	\$ 518.35	\$ 14.86
Family	\$ 86.52	\$ 108.92	\$ 518.35	\$ 14.86

The premium rates do not change at age 65 because none of these coverages are subsidized by Medicare. All future retirees are assumed to elect the Premier Dental Plan.

(12) Election of Coverage

100% of eligible administrators, supervisors and eligible support staff under age 70 are assumed to elect the postemployment coverage provided by this plan, of which 5% are assumed to retire with at least 20 but less than 25 years of service and receive prescription drug coverage from this plan and not the State Health Benefits Plan (SHBP).

(13) Salary Scale

3.0% per year for illustrations of level percentage cost methods.

(14) Implicit Rate Subsidies

The health care premiums are the same for actives and retirees, in which case the actives are subsidizing the retirees, who have higher health care costs. The cost to the retirees was therefore assumed to be 154.0% of the premium rates that are charged by the insurer for prescription drug coverage and 126% for dental coverage. No implicit rate subsidies are applied to vision care coverage.

The assumptions listed above are based on the presumption that the plan will continue. The actuarial assumptions are selected based on a long-term perspective. The assumptions are estimates only and may be periodically reviewed and revised in light of developing experience.

Changes in the Total OPEB liability

Balance at 6/30/17	\$ 668,564.00
Changes for the year:	
Service cost	24,821.00
Interest on Service Cost	20,801.00
Contributions	(27,344.00)
Interest on Contributions	(444.00)
	17,834.00
Net changes	17,834.00
Balance at 6/30/18	\$ 686,398.00

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 19: OTHER POSTEMPLOYMENT BENEFITS (OTHER THAN THOSE IN NOTE 11) - Continued

Sensitivity of the total OPEB liability to changes in the discount rate:

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease (2%)	Discount Rate (3%)	1% Increase (4%)
Total OPEB Liability	\$ 749,980.00	\$ 686,398.00	\$ 629,122.00

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates:

The following presents the total OPEB liability, as well as what the total OPB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates *	1% Increase
Total OPEB Liability	\$ 611,045.00	\$ 686,398.00	\$ 774,901.00

* Postemployment prescription drug rates: 9% in the first year with 1 % decline in each subsequent year to an ultimate rate of 5% in the fifth year. Dental and vision care premiums: 3% per year.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2018, the board of education recognized OPEB expense of \$45,178.00 as the total OPEB liability for benefits provided through a defined OPEB plan that is not administered through a trust that meets the criteria in paragraph 4 of GASB 75.

At June 30, 2017, the OPEB Plan reported deferred outflows of resources and deferred inflows of resources related to retired school employees' OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	None	None
Total	None	None

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

Note 19: OTHER POSTEMPLOYMENT BENEFITS (OTHER THAN THOSE IN NOTE 11) - Continued

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30,		
2019	\$	-
2020		-
2021		-
2022		-
2023		-
Thereafter		-
Total	<u>\$</u>	<u>-</u>

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, 2018 and February 22, 2019, 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.

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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, 2018

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local Sources:					
Local Tax Levy	\$ 23,061,577.00	\$ -	\$ 23,061,577.00	\$ 23,061,577.00	\$ -
Tuition	750,000.00		750,000.00	1,089,116.99	339,116.99
Miscellaneous	596,716.00		596,716.00	792,117.76	195,401.76
Sale of Property	1,100,000.00		1,100,000.00	693,250.00	(406,750.00)
Total - Local Sources	25,508,293.00	-	25,508,293.00	25,636,061.75	127,768.75
State Sources:					
Equalization Aid	90,151,959.00		90,151,959.00	90,151,959.00	-
Transportation Aid	4,318,538.00		4,318,538.00	4,318,538.00	-
Special Education Categorical Aid	5,294,946.00		5,294,946.00	5,294,946.00	-
Security Aid	3,053,366.00		3,053,366.00	3,053,366.00	-
School Choice Aid	22,600.00		22,600.00	22,600.00	-
Adjustment Aid	33,665,441.00	(2,059,792.00)	31,605,649.00	31,605,649.00	-
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	-
Professional Learning Community Aid	101,430.00		101,430.00	101,430.00	-
Extraordinary Aid	700,000.00		700,000.00	913,433.00	213,433.00
Additional Non Public Transportation Aid				114,283.00	114,283.00
Emergency Aid				2,059,792.00	2,059,792.00
Lead Testing Reimbursement				21,640.00	21,640.00
Teacher's Pension & Annuity Fund (On-Behalf-Non-Budgeted)				16,438,040.00	16,438,040.00
Reimbursed TPAF Social Security (Non-Budgeted)				4,805,741.81	4,805,741.81
Total State Sources	137,510,640.00	(2,059,792.00)	135,450,848.00	159,103,777.81	23,652,929.81
Federal Sources:					
Impact Aid	361,219.00		361,219.00	371,071.97	9,852.97
Medical Assistance Program	361,219.00		361,219.00	371,071.97	9,852.97
Total - Federal Sources	722,438.00	-	722,438.00	742,143.94	19,705.94
Total Revenues	163,380,152.00	(2,059,792.00)	161,320,360.00	185,110,911.53	23,790,551.53

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2018

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction					
Preschool/Kindergarten	\$ 2,529,172.00	\$ (28,564.00)	\$ 2,500,608.00	\$ 2,460,937.00	\$ 39,671.00
Grades 1-5 - Salaries of Teachers	14,482,294.00	(51,258.13)	14,431,035.87	14,257,656.79	173,379.08
Grades 6-8 - Salaries of Teachers	8,064,012.20	(423,912.50)	7,640,099.70	7,484,963.26	155,136.44
Grades 9-12 - Salaries of Teachers	10,040,500.80	(339,904.17)	9,700,596.63	9,523,341.46	177,255.17
Regular Programs - Home Instruction:					
Salaries of Teachers	85,000.00	26,396.67	111,396.67	111,396.67	-
Purchased Professional-Educational Services	235,100.50	(100,000.00)	135,100.50	130,788.36	4,312.14
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	841,695.33	(3,733.48)	837,961.85	778,187.75	59,774.10
Purchased Professional-Educational Services	-	2,842,425.64	2,842,425.64	2,823,825.64	18,600.00
Other Purchased Services (400-500 series)	571,726.27	(9,998.79)	561,727.48	433,043.67	128,683.81
General Supplies	2,355,236.79	(57,933.36)	2,297,303.43	2,148,672.97	148,630.46
Textbooks	117,050.00	(31,588.17)	85,461.83	82,669.39	2,792.44
Other Objects	34,600.00	(2,799.25)	31,800.75	14,239.92	17,560.83
TOTAL REGULAR PROGRAMS - INSTRUCTION	39,357,407.73	1,819,130.46	41,176,538.19	40,249,798.42	926,739.77
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	464,620.75	(19,563.00)	445,057.75	369,859.00	75,198.75
Other Salaries for Instruction	295,108.78	168,812.97	463,921.75	345,596.92	118,324.83
Other Purchased Services (400-500 series)	2,450.00	-	2,450.00	103.69	2,346.31
General Supplies	26,000.00	-	26,000.00	25,076.84	923.16
Textbooks	3,000.00	-	3,000.00	2,877.60	122.40
Other Objects	6,550.00	-	6,550.00	4,341.06	2,208.94
Total Cognitive - Mild	887,641.53	59,337.97	946,979.50	747,855.11	199,124.39
Cognitive - Moderate					
Salaries of Teachers	487,763.75	(23,900.00)	463,863.75	447,090.95	16,772.80
Other Salaries for Instruction	505,035.96	16,627.00	521,662.96	442,318.56	79,344.40
Other Purchased Services (400-500 series)	2,250.00	(750.00)	1,500.00	-	1,500.00
General Supplies	15,600.00	(2,400.00)	13,200.00	11,663.89	1,536.11
Textbooks	800.00	-	800.00	-	800.00
Other Objects	4,500.00	-	4,500.00	2,653.10	1,846.90
Total Cognitive - Moderate	1,128,339.71	(122,813.00)	1,005,526.71	903,726.50	101,800.21

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2018

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 1,855,528.00	\$ (30,557.00)	\$ 1,824,971.00	\$ 1,780,624.14	\$ 44,346.86
Other Salaries for Instruction	761,143.51	(44,258.53)	716,884.98	701,501.92	15,383.06
Other Purchased Services (400-500 series)	3,250.00	-	3,250.00	954.62	2,295.38
General Supplies	66,229.00	(6,671.70)	59,557.30	51,958.67	7,598.63
Textbooks	6,000.00	-	6,000.00	756.47	5,243.53
Other Objects	8,888.53	-	8,888.53	6,545.45	2,343.08
Total Learning and/or Language Disabilities	2,835,907.04	(216,355.23)	2,619,551.81	2,542,341.27	77,210.54
Auditory Impairments:					
Salaries of Teachers	233,155.00	6,197.00	239,352.00	238,727.00	625.00
Other Salaries for Instruction	505,282.15	(31,639.76)	473,642.39	448,412.62	25,229.77
Other Purchased Services (400-500 series)	3,700.00	(197.13)	3,502.87	-	3,502.87
General Supplies	5,750.00	697.13	6,447.13	4,282.56	2,164.57
Textbooks	1,500.00	(500.00)	1,000.00	-	1,000.00
Other Objects	650.00	500.00	1,150.00	540.98	609.02
Total Auditory Impairments	772,515.15	(47,420.76)	725,094.39	691,963.16	33,131.23
Behavioral Disabilities:					
Salaries of Teachers	818,967.00	(26,200.00)	792,767.00	647,090.75	145,676.25
Other Salaries for Instruction	588,009.46	(50,603.34)	537,406.12	499,256.61	38,149.51
Purchased Professional-Educational Services	45,612.00	(44,956.00)	656.00	-	656.00
Other Purchased Services (400-500 series)	5,050.00	-	5,050.00	-	5,050.00
General Supplies	31,955.00	(2,000.00)	29,955.00	24,023.80	5,931.20
Textbooks	5,200.00	-	5,200.00	583.48	4,616.52
Other Objects	9,650.00	(500.00)	9,150.00	4,632.56	4,517.44
Total Behavioral Disabilities	1,504,443.46	(124,259.34)	1,380,184.12	1,175,587.20	204,596.92
Resource Room/Resource Center:					
Salaries of Teachers	8,333,644.00	(521,181.51)	7,812,462.49	7,490,894.60	321,567.89
Other Salaries for Instruction	1,308,039.11	(149,740.66)	1,158,298.45	1,056,459.03	101,839.42
Other Purchased Services (400-500 series)	1,000.00	-	1,000.00	180.00	820.00
General Supplies	140,079.39	(12,628.84)	127,450.55	105,892.58	21,557.97
Textbooks	33,500.00	(11,572.48)	21,927.52	6,419.79	15,507.73
Other Objects	26,170.73	(164.83)	26,005.90	9,004.84	17,001.06
Total Resource Room/Resource Center	10,071,805.23	(856,734.32)	9,215,070.91	8,668,850.84	546,220.07

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2018

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Autism:					
Salaries of Teachers	\$ 894,645.50	\$ 100,961.92	\$ 995,607.42	\$ 938,699.67	\$ 56,907.75
Other Salaries for Instruction	859,454.47	(51,000.00)	808,454.47	746,176.19	62,278.28
Other Purchased Services (400-500 series)	1,600.00	(300.00)	1,300.00	180.98	1,119.02
General Supplies	50,670.00	(5,674.23)	44,995.77	41,655.96	3,339.81
Textbooks	2,500.00	-	2,500.00	1,018.14	1,481.86
Other Objects	12,300.00	-	12,300.00	8,716.83	3,583.17
Total Autism	<u>2,035,771.97</u>	<u>(170,614.31)</u>	<u>1,865,157.66</u>	<u>1,736,447.77</u>	<u>128,709.89</u>
Preschool Disabilities - Full-Time:					
Salaries of Teachers	614,328.00	(40,319.43)	574,008.57	574,008.57	-
Other Salaries for Instruction	307,501.00	(71,000.00)	236,501.00	233,845.53	2,655.47
Total Preschool Disabilities - Full-Time	<u>1,104,533.00</u>	<u>(293,486.97)</u>	<u>811,046.03</u>	<u>807,854.10</u>	<u>3,191.93</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	20,340,957.09	(1,772,345.96)	18,568,611.13	17,274,625.95	1,293,985.18
Basic Skills/Remedial - Instruction					
Salaries of Teachers	2,765,887.22	(211,123.07)	2,554,764.15	2,487,824.89	66,939.26
General Supplies	11,650.00	(2,038.55)	9,611.45	8,459.07	1,152.38
Total Basic Skills/Remedial - Instruction	<u>2,777,537.22</u>	<u>(213,161.62)</u>	<u>2,564,375.60</u>	<u>2,496,283.96</u>	<u>68,091.64</u>
Bilingual Education - Instruction					
Salaries of Teachers	2,642,262.28	156,724.10	2,798,986.38	2,503,601.18	295,385.20
Other Salaries for Instruction	71,874.07	(2,785.73)	69,088.34	69,088.15	0.19
General Supplies	38,762.60	(1,250.00)	37,512.60	35,580.99	1,931.61
Total Bilingual Education - Instruction	<u>2,752,898.95</u>	<u>152,688.37</u>	<u>2,905,587.32</u>	<u>2,608,270.32</u>	<u>297,317.00</u>
School-Spon. Curricular Actvts. - Inst.					
Salaries	316,702.00	20,181.86	336,883.86	310,055.43	26,828.43
Purchased Services (300-500 series)	28,400.00	319.23	28,719.23	28,702.23	17.00
Supplies and Materials	5,350.00	(2,340.86)	3,009.14	427.43	2,581.71
Other Objects	41,000.00	(319.23)	40,680.77	28,296.80	12,383.97
Total School-Spon. Curricular Actvts. - Inst.	<u>391,452.00</u>	<u>17,841.00</u>	<u>409,293.00</u>	<u>367,481.89</u>	<u>41,811.11</u>

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2018

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
School-Spon. Cocurricular Athletics - Inst.					
Salaries	\$ 775,569.20	\$ 1,280.00	\$ 776,849.20	\$ 754,439.43	\$ 22,409.77
Purchased Services (300-500 series)	141,738.86	4,937.00	146,675.86	133,554.84	13,121.02
Supplies and Materials	71,349.03	62,288.33	133,637.36	129,260.21	4,377.15
Other Objects	7,350.00	(4,200.00)	3,150.00	3,090.00	60.00
Total School-Spon. Cocurricular Athletics - Inst.	996,007.09	64,305.33	1,060,312.42	1,020,344.48	39,967.94
Other Instructional Programs - Instruction					
Salaries	699,465.00	(619,216.25)	80,248.75	69,640.00	10,608.75
Total Other Instructional Programs - Instruction	699,465.00	(619,216.25)	80,248.75	69,640.00	10,608.75
Before/After School Programs - Instruction					
Salaries of Teachers	7,500.00	-	7,500.00	3,881.25	3,618.75
Total Before/After School Programs - Instruction	7,500.00	-	7,500.00	3,881.25	3,618.75
Alternative Education Program - Instruction					
Salaries of Teachers	-	86,400.00	86,400.00	86,399.00	1.00
Purchased Professional & Technical Services	1,183,908.00	135,000.00	1,318,908.00	1,318,908.00	-
Other Purchased Services (400-500 series)	3,798.00	2,693.34	6,491.34	6,321.15	170.19
General Supplies	-	-	-	-	-
Total Alternative Education Program - Instruction	1,267,706.00	221,400.00	1,489,106.00	1,486,047.17	3,058.83
Other Alternative Education Program - Support					
Salaries	183,945.00	(112,127.00)	71,818.00	46,148.07	25,669.93
Total Alternative Education Program - Support	183,945.00	(112,127.00)	71,818.00	46,148.07	25,669.93
Total Alternative Education Program	1,451,651.00	109,273.00	1,560,924.00	1,532,195.24	28,728.76
Total Instruction	68,774,876.08	(441,485.67)	68,333,390.41	65,622,521.51	2,710,868.90
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	181,918.20	4,683.35	186,601.55	181,276.75	5,324.80
Tuition to Other LEAs Within the Stat - Special	50,000.00	82,848.64	132,848.64	122,627.53	10,221.11
Tuition to County Voc. School Dist. - Regular	1,453,248.00	210,751.52	1,663,999.52	1,659,990.82	4,008.70
Tuition to County Voc. School Dist. - Special	66,464.00	181,895.00	248,359.00	172,613.80	75,745.20
Tuition to CSSD & Regional Day Schools	2,917,100.00	(393,006.65)	2,524,093.35	2,384,386.69	139,706.66
Tuition to Private Schools for the Disabled - Within State	1,910,640.00	(684,648.67)	1,225,991.33	1,093,553.77	132,437.56
Tuition to Private Schools for the Disabled & Other LEA - Spl/O/S St	90,000.00	(90,000.00)	-	-	-
Tuition - State Facilities	310,018.00	8,014.30	318,032.30	318,032.30	-
Total Undistributed Expenditures - Instruction	6,979,388.20	(679,462.51)	6,299,925.69	5,932,481.66	367,444.03

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2018

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Attend. & Social Work					
Salaries	\$ 368,574.00	\$ 32,149.52	\$ 400,723.52	\$ 387,438.92	\$ 13,284.60
Salaries of Drop-Out Prevention Officer/Coordinators	68,053.61	(22,000.00)	46,053.61	-	46,053.61
Other Purchased Services (400-500 series)	350.00	-	350.00	-	350.00
Supplies and Materials	500.00	-	500.00	-	500.00
Total Undist. Expend. - Attend. & Social Work	<u>437,477.61</u>	<u>10,149.52</u>	<u>447,627.13</u>	<u>387,438.92</u>	<u>60,188.21</u>
Undist. Expend. - Health Services					
Salaries	1,361,794.00	72,143.69	1,433,937.69	1,364,145.22	69,792.47
Salaries of Social Services Coordinators	960,751.00	31,049.10	991,800.10	984,636.91	7,163.19
Purchased Professional and Technical Services	1,225,973.50	(204,400.00)	1,021,573.50	917,963.20	103,610.30
Other Purchased Services (400-500 series)	10,275.75	2,256.93	12,532.68	7,419.66	5,113.02
Supplies and Materials	78,129.00	(5,159.81)	72,969.19	58,462.49	14,506.70
Total Undist. Expend. - Health Services	<u>3,636,923.25</u>	<u>(104,110.09)</u>	<u>3,532,813.16</u>	<u>3,332,627.48</u>	<u>200,185.68</u>
Undist. Expend. - Speech, OT, PT & Related Services					
Salaries	1,679,156.56	(187,199.83)	1,491,956.73	1,491,956.73	-
Purchased Professional - Educational Services	-	269,280.80	269,280.80	245,343.14	23,937.66
Other Purchased Services (400-500 series)	1,558.11	(800.00)	758.11	181.18	576.93
Total Undist. Expend. - Speech, OT, PT & Related Services	<u>1,680,714.67</u>	<u>81,280.97</u>	<u>1,761,936.64</u>	<u>1,737,481.05</u>	<u>24,514.59</u>
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Salaries	-	75.25	75.25	75.25	-
Purchased Professional - Educational Services	89,912.00	(89,912.00)	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	<u>89,912.00</u>	<u>(89,912.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Guidance Services					
Salaries of Other Professional Staff	2,459,971.00	150,199.00	2,610,170.00	2,523,813.38	86,356.62
Salaries of Secretarial and Clerical Assistants	101,393.00	376.00	101,769.00	100,267.95	1,501.05
Other Salaries	91,743.00	136,367.00	228,110.00	228,081.00	29.00
Other Purchased Services (400-500 series)	5,759.77	846.24	6,606.01	4,964.53	1,641.48
Supplies and Materials	20,160.00	(613.50)	19,546.50	15,578.26	3,968.24
Total Undistributed Expenditures - Guidance Services	<u>2,679,026.77</u>	<u>287,174.74</u>	<u>2,966,201.51</u>	<u>2,872,705.12</u>	<u>93,496.39</u>
Undist. Expend. - Child Study Teams					
Salaries of Other Professional Staff	2,097,292.00	(7,067.25)	2,090,224.75	2,083,892.20	6,332.55
Salaries of Secretarial and Clerical Assistants	205,196.00	8,211.05	213,407.05	208,907.60	4,499.45
Other Purchased Services (400-500 series Other than Resid Costs)	10,245.34	-	10,245.34	9,623.92	621.42
Other Objects	6,000.00	-	6,000.00	665.00	5,335.00
Total Undist. Expend. - Child Study Teams	<u>2,323,733.34</u>	<u>(1,179.20)</u>	<u>2,322,554.14</u>	<u>2,303,088.72</u>	<u>19,465.42</u>

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2018

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Improvement of Inst. Serv.	\$ 900,028.82	\$ 76,980.22	\$ 977,009.04	\$ 977,009.04	\$ -
Salaries of Supervisor of Instruction	192,025.00	(2,950.00)	189,075.00	132,137.30	56,937.70
Salaries of Other Professional Staff	465,524.93	30,188.60	495,713.53	495,713.53	-
Salaries of Sec and Clerical Assist.	9,000.00	(2,920.16)	6,079.84	-	6,079.84
Purchased Prof- Educational Services	15,438.88	(25.00)	15,413.88	6,409.74	9,004.14
Supplies and Materials	2,300.00	25.00	2,325.00	2,025.00	300.00
Other Objects	1,587,717.63	102,548.66	1,690,266.29	1,616,067.04	74,199.25
Total Undist. Expend. - Improvement of Inst. Serv.					
Undist. Expend. - Edu. Media Serv./Sch. Library	829,898.66	48,528.56	878,427.22	843,983.00	34,444.22
Salaries	10,353.37	2,633.40	12,986.77	10,376.28	2,610.49
Other Purchased Services (400-500 series)	130,807.50	(18,849.57)	111,957.93	107,403.59	4,554.34
Supplies and Materials	977,746.47	32,312.39	1,010,058.86	967,935.43	42,123.43
Total Undist. Expend. - Edu. Media Serv./Sch. Library					
Undist. Expend. - Instructional Staff Training Serv.	192,606.69	14,000.00	206,606.69	206,002.93	603.76
Salaries of Supervisors of Instruction	66,850.00	(46,213.00)	20,637.00	912.50	19,724.50
Salaries of Other Professional Staff	124,900.00	(42,488.00)	82,412.00	57,952.45	24,459.55
Purchased Professional - Educational Service	91,470.00	(1,426.67)	90,043.33	78,442.01	11,601.32
Other Purchased Services (400-500 series)	34,200.00	(1,551.62)	32,648.38	20,446.64	12,201.74
Supplies and Materials	510,027.69	(75,047.29)	434,980.40	366,388.53	68,591.87
Total Undist. Expend. - Instructional Staff Training Serv.					
Undist. Expend. - Supp. Serv. - General Admin.	436,090.48	22,520.51	458,610.99	421,019.07	37,591.92
Salaries	150,000.00	(22,642.14)	127,357.86	127,357.86	-
Legal Services	85,000.00	-	85,000.00	85,000.00	-
Audit Fees	120,000.00	226,476.51	346,476.51	346,476.51	-
Architectural/Engineering Services	8,000.00	17,981.00	25,981.00	24,348.00	1,633.00
Other Purchased Professional Services	506,000.00	(164,910.68)	341,089.32	333,332.49	7,756.83
Communications/Telephone	3,200.00	1,346.00	4,546.00	4,546.00	-
BOE Other Purchased Services	589,345.00	293,868.36	883,213.36	874,193.17	9,020.19
Misc. Purch Serv (400-500 series)(Other than 530 & 585)	30,900.00	7,178.08	38,078.08	38,038.71	39.37
General Supplies	44,100.00	25,283.38	69,383.38	44,383.38	25,000.00
Miscellaneous Expenditures	9,650.00	-	9,650.00	4,536.55	5,113.45
BOE Membership Dues and Fees	1,982,285.48	417,372.44	2,399,657.92	2,313,503.16	86,154.76
Total Undist. Expend. - Supp. Serv. - General Admin.					

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2018

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.	\$ 3,312,046.68	\$ (41,044.39)	\$ 3,271,002.29	\$ 3,249,024.70	\$ 21,977.59
Salaries of Principals/Assistant Principals/Program Directors	1,409,549.59	(52,733.96)	1,356,815.63	1,256,264.75	100,550.88
Salaries of Secretarial and Clerical Assistants	123,307.94	20,428.15	143,736.09	125,092.70	18,643.39
Other Purchased Services (400-500 series)	185,981.00	(19,263.71)	166,717.29	143,015.90	23,701.39
Supplies and Materials	32,200.00	17,000.00	49,200.00	32,880.36	16,319.64
Other Objects	5,063,985.21	(75,613.91)	4,987,471.30	4,806,278.41	181,192.89
Total Undist. Expend. - Support Serv. - School Admin.	1,697,903.18	(22,300.00)	1,675,603.18	1,668,433.05	7,170.13
Undistributed Expenditures - Central Services	161,475.00	(8,093.09)	153,381.91	153,381.91	-
Salaries	227,473.24	(27,788.00)	199,685.24	165,290.70	34,394.54
Purchased Technical Services	33,150.00	7,988.00	41,138.00	37,714.02	3,423.98
Misc. Purch. Services (400-500 Series) (O/T 594)	28,800.00	-	28,800.00	17,586.06	11,213.94
Supplies and Materials	2,153,801.42	(50,193.09)	2,103,608.33	2,042,589.79	61,018.54
Miscellaneous Expenditures	446,796.00	30,300.00	477,096.00	436,226.88	40,869.12
Total Undist. Expend. - Central Services	951,000.00	29,020.74	980,020.74	925,515.20	54,505.54
Undistributed Expenditures - Admin. Info. Tech.	219,000.00	10,000.00	229,000.00	203,734.39	25,265.61
Salaries	401,973.00	(93,967.65)	308,005.35	291,879.88	16,125.47
Purchased Technical Services	2,022,884.00	(24,646.91)	1,998,237.09	1,857,661.35	140,575.74
Other Purchased Services (400-500 series)	1,807,206.66	539,944.23	2,347,150.89	2,215,880.52	131,270.37
Supplies and Materials	807,347.50	(72,741.00)	734,606.50	704,822.79	29,783.71
Total Undist. Expend. - Admin. Info. Tech.	2,614,554.16	467,203.23	3,081,757.39	2,920,703.31	161,054.08
Undist. Expend. - Required Maintenance for School Facilities					
Salaries					
Cleaning, Repair, and Maintenance Services					
General Supplies					
Total Undist. Expend. - Required Maintenance for School Facilities					

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2018

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Custodial Services	\$ 4,726,391.46	\$ 301,063.31	\$ 5,027,454.77	\$ 5,007,798.92	\$ 19,655.85
Salaries	34,014.00	(8,607.45)	25,406.55	25,406.55	-
Salaries of Non-instructional Aides	701,032.00	(64,898.63)	636,133.37	537,331.50	98,801.87
Purchased Professional and Technical Services	156,000.00	(13,597.04)	142,402.96	142,302.96	100.00
Cleaning, Repair and Maintenance Services	125,436.00	-	125,436.00	125,436.00	-
Rental of Land, Building & Other than Lease Purchases	466,606.79	14,747.85	481,354.64	481,152.81	201.83
Other Purchased Property Services	300,000.00	2,713.25	302,713.25	301,374.18	1,339.07
Insurance	11,000.00	-	11,000.00	350.00	10,650.00
Miscellaneous Purchased Services	475,338.38	(94,600.00)	380,738.38	345,347.73	35,390.65
General Supplies	415,190.09	135,576.58	550,766.67	412,211.36	138,555.31
Energy - Natural Gas	3,547,751.58	(71,135.90)	3,476,615.68	3,412,645.71	63,969.97
Energy - Electricity	5,000.00	-	5,000.00	428.87	4,571.13
Energy - Oil	145,000.00	5,104.61	150,104.61	127,820.36	22,284.25
Energy - Gasoline	11,108,760.30	206,366.58	11,315,126.88	10,919,606.95	395,519.93
Total Undist. Expend. - Custodial Services	3,000.00	(3,000.00)	-	-	-
Undist. Expend. - Care and Upkeep of Grounds	3,000.00	-	3,000.00	69.98	2,930.02
Cleaning, Repair, and Maintenance Services	6,000.00	(3,000.00)	3,000.00	69.98	2,930.02
Supplies and Materials	1,238,523.64	208,131.62	1,446,655.26	1,364,373.27	82,281.99
Total Undist. Expend. - Care and Upkeep of Grounds	12,500.00	-	12,500.00	12,389.59	110.41
Undist. Expend. - Security	45,400.00	9,162.75	54,562.75	49,782.14	4,780.61
Salaries	1,296,423.64	217,294.37	1,513,718.01	1,426,545.00	87,173.01
Purchased Professional & Technical Services	15,025,738.10	887,864.18	15,913,602.28	15,266,925.24	646,677.04
General Supplies					
Total Undist. Expend. - Security					
Total Undist. Expend. - Oper. & Maint. Of Plant					

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
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 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2018

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Bet. Home and School) - Regular	\$ 3,284,619.06	\$ 742,687.67	\$ 4,027,306.73	\$ 3,890,893.51	\$ 136,413.22
Sal. For Non-Instructional Aides	680,900.77	(136,729.51)	544,171.26	501,961.91	42,209.35
Sal. For Pup. Trans. (Bet. Home and School) - Special	1,132,669.20	(473,675.83)	658,993.37	641,138.00	17,855.37
Sal. For Pup. Trans. (Other than Bet. Home and School)	40,950.00	126,846.51	167,796.51	167,446.51	350.00
Other Purchased Professional and Technical Services	121,235.00	(15,000.00)	106,235.00	105,024.74	1,210.26
Cleaning, Repair and Maintenance Services	280,581.29	(106,569.00)	174,012.29	143,756.99	30,255.30
Contract Services - (Between Home and School) - Vendors	1,724,497.00	329,264.00	2,053,761.00	1,731,508.81	322,252.19
Contract Services (Other than Between Home & School)-Vendors	5,000.00	-	5,000.00	-	5,000.00
Contract Services - (Between Home and Sch) - Joint Agrmts	392,000.00	(134,000.00)	258,000.00	221,706.04	36,293.96
Contr Serv. - Aid in Lieu Payments - Non-Public Schools	309,400.00	69,500.00	378,900.00	358,333.60	20,566.40
Misc. Purchased Serv. - Transportation	734,898.00	(44,000.00)	690,898.00	676,440.54	14,457.46
Supplies and Materials	34,500.00	(4,922.12)	29,577.88	19,674.97	9,902.91
Transportation Supplies	1,154,355.50	(101,719.31)	1,052,636.19	944,567.65	108,068.54
Other Objects	10,000.00	(5,000.00)	5,000.00	4,332.38	667.62
Total Undist. Expend. - Student Transportation Serv.	<u>10,520,264.47</u>	<u>247,615.29</u>	<u>10,767,879.76</u>	<u>10,022,370.23</u>	<u>745,509.53</u>
UNALLOCATED BENEFITS					
Group Insurance	31,444,502.00	(570,733.43)	30,873,768.57	30,714,619.81	159,148.76
Social Security Contributions	2,080,600.00	28,841.17	2,109,441.17	1,987,539.86	121,901.31
Other Retirement Contributions - PERS	2,800,000.00	6,229.93	2,806,229.93	2,806,229.93	-
Workmen's Compensation	1,236,000.00	54,730.72	1,290,730.72	376,413.60	914,317.12
Health Benefits	728,626.85	218,960.61	947,587.46	-	947,587.46
Tuition Reimbursement	180,000.00	-	180,000.00	131,249.09	48,750.91
Other Employee Benefits	262,000.00	(87,293.71)	174,706.29	136,310.52	38,395.77
Unused Vacation Payment to Terminated / Retired Staff	-	287,138.39	287,138.39	287,138.39	-
Unused Sick Payment to Terminated / Retired Staff	-	(220,067.43)	329,932.57	328,230.08	1,702.49
TOTAL UNALLOCATED BENEFITS	<u>39,281,728.85</u>	<u>(282,193.75)</u>	<u>38,999,535.10</u>	<u>36,767,731.28</u>	<u>2,231,803.82</u>
On-behalf TPAF Pension Contributions (non-budgeted)	-	-	-	16,438,040.00	(16,438,040.00)
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	4,805,741.81	(4,805,741.81)
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	21,243,781.81	(21,243,781.81)
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>39,281,728.85</u>	<u>(282,193.75)</u>	<u>38,999,535.10</u>	<u>58,011,513.09</u>	<u>(19,011,977.99)</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>96,958,955.16</u>	<u>677,534.69</u>	<u>97,636,489.85</u>	<u>113,837,130.47</u>	<u>(16,200,640.62)</u>
TOTAL GENERAL CURRENT EXPENSE	<u>165,733,831.24</u>	<u>236,049.02</u>	<u>165,969,880.26</u>	<u>179,459,651.98</u>	<u>(13,489,771.72)</u>

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2018

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
CAPITAL OUTLAY					
Equipment	\$ 290,000.00	\$ -	\$ 290,000.00	\$ 124,244.09	\$ 165,755.91
Regular Programs - Instruction:	494,002.00	(43,609.00)	450,393.00	425,585.97	24,807.03
Undistributed Expenditures - Admin. Info. Tech.	42,574.00	(10,000.00)	32,574.00	31,776.12	797.88
Undistributed Expenditures - Required Maintenance for School Facilities	1,050,530.00	138,631.91	1,189,161.91	943,173.39	245,988.52
Undistributed Expenditures - Custodial Services					
Total Equipment	3,070,600.00	(900,000.00)	2,170,600.00	2,156,968.16	13,631.84
Facilities Acquisition and Construction Services	125,000.00	-	125,000.00	117,025.00	7,975.00
Construction Services	3,195,600.00	(900,000.00)	2,295,600.00	2,273,993.16	21,606.84
Infrastructure	4,246,130.00	(761,368.09)	3,484,761.91	3,217,166.55	267,595.36
Total Facilities Acquisition and Construction Services	5,222,135.00	39,000.00	5,261,135.00	5,152,025.00	109,110.00
TOTAL CAPITAL OUTLAY	175,202,096.24	(486,319.07)	174,715,777.17	187,828,843.53	(13,113,066.36)
Transfer of Funds to Charter Schools	(11,821,944.24)	(1,573,472.93)	(13,395,417.17)	(2,717,932.00)	10,677,485.17
Total Expenditures	103,469,195.25	(1,323,240.00)	102,145,955.25	99,364,101.66	(2,781,853.59)
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,503,030.00	-	2,503,030.00	2,436,407.33	(66,622.67)
Other Financing Sources (Uses):					
Operating Transfer In:					
Contribution to SBB (School Based Budget) - General Fund	(890,868.00)	-	(890,868.00)	(890,868.00)	-
Contribution to SBB (School Based Budget) - Special Revenue Fund	(103,527,965.25)	2,733,267.12	(100,794,698.13)	(99,364,101.66)	1,430,596.47
Operating Transfers Out:	1,553,392.00	1,284,249.70	2,837,641.70	1,419,761.91	(1,417,879.79)
Transfer to Sp. Revenue Fund - Inclusion					
Contribution to SBB (School Based Budget)					
Total Other Financing Sources (Uses)	\$ (10,268,552.24)	\$ (289,223.23)	\$ (10,557,775.47)	\$ (1,298,170.09)	\$ 9,259,605.38
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses					

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Modifications / Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Fund Balances, July 1	\$ 21,477,549.98	\$ -	\$ 21,477,549.98	\$ 21,477,549.98	\$ -
Fund Balances, June 30	<u>11,208,997.74</u>	<u>(289,223.23)</u>	<u>10,919,774.51</u>	<u>20,179,379.89</u>	<u>9,259,605.38</u>
Recapitulation:					
Reserve for Encumbrances	\$ (1,491,445.24)	-	\$ (1,491,445.24)	\$ (1,491,445.24)	\$ -
Budgeted Maintenance Reserve		(289,223.23)	(289,223.23)	(289,223.23)	-
Budgeted Fund Balance	<u>(8,777,107.00)</u>		<u>(8,777,107.00)</u>	482,498.38	9,259,605.38
	<u>\$ (10,268,552.24)</u>	<u>\$ (289,223.23)</u>	<u>\$ (10,557,775.47)</u>	<u>\$ (1,298,170.09)</u>	<u>\$ 9,259,605.38</u>
Restricted Fund Balance:					
Maintenance Reserve				\$ 110,776.77	
Reserve for Excess Surplus				2,226,590.32	
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures				7,420,820.90	
Assigned Fund Balance:					
Encumbrances				2,042,893.35	
Designated for Subsequent Year's Expenditures				4,749,792.10	
Unassigned Fund Balance				<u>3,628,506.45</u>	
Total				20,179,379.89	
Reconciliation to Governmental Funds Statements (GAAP):					
Last two State Aid Payments not Recognized on GAAP Basis				<u>(13,275,072.80)</u>	
Fund Balance per Governmental Funds (GAAP)				<u>\$ 6,904,307.09</u>	

CITY OF VINELAND SCHOOL DISTRICT
 COMBINING BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR FISCAL YEAR ENDED JUNE 30, 2018

	ORIGINAL BUDGET				BUDGET TRANSFER				FINAL BUDGET				ACTUAL																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund		Operating Fund 11-13	Blended Resource Fund 15	Total General Fund		Operating Fund 11-13	Blended Resource Fund 15	Total General Fund		Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Local Sources:																Local Tax Levy	\$ 23,061,577.00		\$ 23,061,577.00		\$ -		\$ 23,061,577.00		\$ 23,061,577.00		\$ 23,061,577.00		\$ 23,061,577.00		\$ 23,061,577.00	Tuition	750,000.00		750,000.00				750,000.00		750,000.00		750,000.00		1,089,116.99		1,089,116.99	Miscellaneous	596,716.00		596,716.00				596,716.00		596,716.00		596,716.00		792,117.76		792,117.76	State of Property	1,100,000.00		1,100,000.00				1,100,000.00		1,100,000.00		1,100,000.00		693,250.00		693,250.00	Total - Local Sources	25,508,293.00		25,508,293.00				25,508,293.00		25,508,293.00		25,508,293.00		25,636,061.75		25,636,061.75	State Sources:																Equization Aid	90,151,959.00		90,151,959.00				90,151,959.00		90,151,959.00		90,151,959.00		90,151,959.00		90,151,959.00	Transportation Aid	4,348,416.00		4,348,416.00				4,348,416.00		4,348,416.00		4,348,416.00		4,348,416.00		4,348,416.00	Special Education Categorical Aid	5,294,948.00		5,294,948.00				5,294,948.00		5,294,948.00		5,294,948.00		5,294,948.00		5,294,948.00	Security Aid	3,053,366.00		3,053,366.00				3,053,366.00		3,053,366.00		3,053,366.00		3,053,366.00		3,053,366.00	School Choice Aid	22,600.00		22,600.00				22,600.00		22,600.00		22,600.00		22,600.00		22,600.00	Adjustment Aid	33,665,441.00		33,665,441.00		(2,059,792.00)		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00	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	Professional Learning Community Aid	101,430.00		101,430.00				101,430.00		101,430.00		101,430.00		101,430.00		101,430.00	Extraordinary Aid	700,000.00		700,000.00				700,000.00		700,000.00		700,000.00		913,433.00		913,433.00	Additional Non Public Transportation Aid													114,283.00		114,283.00	Emergency Aid													2,059,792.00		2,059,792.00	Lead Testing Reimbursement													21,640.00		21,640.00	TPAF LTDI (On-Behalf - Non-Budgeted)													10,146.00		10,146.00	TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)													6,446,664.00		6,446,664.00	Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)													9,981,230.00		9,981,230.00	Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50
Local Tax Levy	\$ 23,061,577.00		\$ 23,061,577.00		\$ -		\$ 23,061,577.00		\$ 23,061,577.00		\$ 23,061,577.00		\$ 23,061,577.00		\$ 23,061,577.00	Tuition	750,000.00		750,000.00				750,000.00		750,000.00		750,000.00		1,089,116.99		1,089,116.99	Miscellaneous	596,716.00		596,716.00				596,716.00		596,716.00		596,716.00		792,117.76		792,117.76	State of Property	1,100,000.00		1,100,000.00				1,100,000.00		1,100,000.00		1,100,000.00		693,250.00		693,250.00	Total - Local Sources	25,508,293.00		25,508,293.00				25,508,293.00		25,508,293.00		25,508,293.00		25,636,061.75		25,636,061.75	State Sources:																Equization Aid	90,151,959.00		90,151,959.00				90,151,959.00		90,151,959.00		90,151,959.00		90,151,959.00		90,151,959.00	Transportation Aid	4,348,416.00		4,348,416.00				4,348,416.00		4,348,416.00		4,348,416.00		4,348,416.00		4,348,416.00	Special Education Categorical Aid	5,294,948.00		5,294,948.00				5,294,948.00		5,294,948.00		5,294,948.00		5,294,948.00		5,294,948.00	Security Aid	3,053,366.00		3,053,366.00				3,053,366.00		3,053,366.00		3,053,366.00		3,053,366.00		3,053,366.00	School Choice Aid	22,600.00		22,600.00				22,600.00		22,600.00		22,600.00		22,600.00		22,600.00	Adjustment Aid	33,665,441.00		33,665,441.00		(2,059,792.00)		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00	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	Professional Learning Community Aid	101,430.00		101,430.00				101,430.00		101,430.00		101,430.00		101,430.00		101,430.00	Extraordinary Aid	700,000.00		700,000.00				700,000.00		700,000.00		700,000.00		913,433.00		913,433.00	Additional Non Public Transportation Aid													114,283.00		114,283.00	Emergency Aid													2,059,792.00		2,059,792.00	Lead Testing Reimbursement													21,640.00		21,640.00	TPAF LTDI (On-Behalf - Non-Budgeted)													10,146.00		10,146.00	TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)													6,446,664.00		6,446,664.00	Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)													9,981,230.00		9,981,230.00	Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																
Tuition	750,000.00		750,000.00				750,000.00		750,000.00		750,000.00		1,089,116.99		1,089,116.99	Miscellaneous	596,716.00		596,716.00				596,716.00		596,716.00		596,716.00		792,117.76		792,117.76	State of Property	1,100,000.00		1,100,000.00				1,100,000.00		1,100,000.00		1,100,000.00		693,250.00		693,250.00	Total - Local Sources	25,508,293.00		25,508,293.00				25,508,293.00		25,508,293.00		25,508,293.00		25,636,061.75		25,636,061.75	State Sources:																Equization Aid	90,151,959.00		90,151,959.00				90,151,959.00		90,151,959.00		90,151,959.00		90,151,959.00		90,151,959.00	Transportation Aid	4,348,416.00		4,348,416.00				4,348,416.00		4,348,416.00		4,348,416.00		4,348,416.00		4,348,416.00	Special Education Categorical Aid	5,294,948.00		5,294,948.00				5,294,948.00		5,294,948.00		5,294,948.00		5,294,948.00		5,294,948.00	Security Aid	3,053,366.00		3,053,366.00				3,053,366.00		3,053,366.00		3,053,366.00		3,053,366.00		3,053,366.00	School Choice Aid	22,600.00		22,600.00				22,600.00		22,600.00		22,600.00		22,600.00		22,600.00	Adjustment Aid	33,665,441.00		33,665,441.00		(2,059,792.00)		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00	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	Professional Learning Community Aid	101,430.00		101,430.00				101,430.00		101,430.00		101,430.00		101,430.00		101,430.00	Extraordinary Aid	700,000.00		700,000.00				700,000.00		700,000.00		700,000.00		913,433.00		913,433.00	Additional Non Public Transportation Aid													114,283.00		114,283.00	Emergency Aid													2,059,792.00		2,059,792.00	Lead Testing Reimbursement													21,640.00		21,640.00	TPAF LTDI (On-Behalf - Non-Budgeted)													10,146.00		10,146.00	TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)													6,446,664.00		6,446,664.00	Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)													9,981,230.00		9,981,230.00	Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																
Miscellaneous	596,716.00		596,716.00				596,716.00		596,716.00		596,716.00		792,117.76		792,117.76	State of Property	1,100,000.00		1,100,000.00				1,100,000.00		1,100,000.00		1,100,000.00		693,250.00		693,250.00	Total - Local Sources	25,508,293.00		25,508,293.00				25,508,293.00		25,508,293.00		25,508,293.00		25,636,061.75		25,636,061.75	State Sources:																Equization Aid	90,151,959.00		90,151,959.00				90,151,959.00		90,151,959.00		90,151,959.00		90,151,959.00		90,151,959.00	Transportation Aid	4,348,416.00		4,348,416.00				4,348,416.00		4,348,416.00		4,348,416.00		4,348,416.00		4,348,416.00	Special Education Categorical Aid	5,294,948.00		5,294,948.00				5,294,948.00		5,294,948.00		5,294,948.00		5,294,948.00		5,294,948.00	Security Aid	3,053,366.00		3,053,366.00				3,053,366.00		3,053,366.00		3,053,366.00		3,053,366.00		3,053,366.00	School Choice Aid	22,600.00		22,600.00				22,600.00		22,600.00		22,600.00		22,600.00		22,600.00	Adjustment Aid	33,665,441.00		33,665,441.00		(2,059,792.00)		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00	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	Professional Learning Community Aid	101,430.00		101,430.00				101,430.00		101,430.00		101,430.00		101,430.00		101,430.00	Extraordinary Aid	700,000.00		700,000.00				700,000.00		700,000.00		700,000.00		913,433.00		913,433.00	Additional Non Public Transportation Aid													114,283.00		114,283.00	Emergency Aid													2,059,792.00		2,059,792.00	Lead Testing Reimbursement													21,640.00		21,640.00	TPAF LTDI (On-Behalf - Non-Budgeted)													10,146.00		10,146.00	TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)													6,446,664.00		6,446,664.00	Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)													9,981,230.00		9,981,230.00	Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																
State of Property	1,100,000.00		1,100,000.00				1,100,000.00		1,100,000.00		1,100,000.00		693,250.00		693,250.00	Total - Local Sources	25,508,293.00		25,508,293.00				25,508,293.00		25,508,293.00		25,508,293.00		25,636,061.75		25,636,061.75	State Sources:																Equization Aid	90,151,959.00		90,151,959.00				90,151,959.00		90,151,959.00		90,151,959.00		90,151,959.00		90,151,959.00	Transportation Aid	4,348,416.00		4,348,416.00				4,348,416.00		4,348,416.00		4,348,416.00		4,348,416.00		4,348,416.00	Special Education Categorical Aid	5,294,948.00		5,294,948.00				5,294,948.00		5,294,948.00		5,294,948.00		5,294,948.00		5,294,948.00	Security Aid	3,053,366.00		3,053,366.00				3,053,366.00		3,053,366.00		3,053,366.00		3,053,366.00		3,053,366.00	School Choice Aid	22,600.00		22,600.00				22,600.00		22,600.00		22,600.00		22,600.00		22,600.00	Adjustment Aid	33,665,441.00		33,665,441.00		(2,059,792.00)		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00	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	Professional Learning Community Aid	101,430.00		101,430.00				101,430.00		101,430.00		101,430.00		101,430.00		101,430.00	Extraordinary Aid	700,000.00		700,000.00				700,000.00		700,000.00		700,000.00		913,433.00		913,433.00	Additional Non Public Transportation Aid													114,283.00		114,283.00	Emergency Aid													2,059,792.00		2,059,792.00	Lead Testing Reimbursement													21,640.00		21,640.00	TPAF LTDI (On-Behalf - Non-Budgeted)													10,146.00		10,146.00	TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)													6,446,664.00		6,446,664.00	Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)													9,981,230.00		9,981,230.00	Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																
Total - Local Sources	25,508,293.00		25,508,293.00				25,508,293.00		25,508,293.00		25,508,293.00		25,636,061.75		25,636,061.75	State Sources:																Equization Aid	90,151,959.00		90,151,959.00				90,151,959.00		90,151,959.00		90,151,959.00		90,151,959.00		90,151,959.00	Transportation Aid	4,348,416.00		4,348,416.00				4,348,416.00		4,348,416.00		4,348,416.00		4,348,416.00		4,348,416.00	Special Education Categorical Aid	5,294,948.00		5,294,948.00				5,294,948.00		5,294,948.00		5,294,948.00		5,294,948.00		5,294,948.00	Security Aid	3,053,366.00		3,053,366.00				3,053,366.00		3,053,366.00		3,053,366.00		3,053,366.00		3,053,366.00	School Choice Aid	22,600.00		22,600.00				22,600.00		22,600.00		22,600.00		22,600.00		22,600.00	Adjustment Aid	33,665,441.00		33,665,441.00		(2,059,792.00)		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00	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	Professional Learning Community Aid	101,430.00		101,430.00				101,430.00		101,430.00		101,430.00		101,430.00		101,430.00	Extraordinary Aid	700,000.00		700,000.00				700,000.00		700,000.00		700,000.00		913,433.00		913,433.00	Additional Non Public Transportation Aid													114,283.00		114,283.00	Emergency Aid													2,059,792.00		2,059,792.00	Lead Testing Reimbursement													21,640.00		21,640.00	TPAF LTDI (On-Behalf - Non-Budgeted)													10,146.00		10,146.00	TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)													6,446,664.00		6,446,664.00	Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)													9,981,230.00		9,981,230.00	Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																
State Sources:																Equization Aid	90,151,959.00		90,151,959.00				90,151,959.00		90,151,959.00		90,151,959.00		90,151,959.00		90,151,959.00	Transportation Aid	4,348,416.00		4,348,416.00				4,348,416.00		4,348,416.00		4,348,416.00		4,348,416.00		4,348,416.00	Special Education Categorical Aid	5,294,948.00		5,294,948.00				5,294,948.00		5,294,948.00		5,294,948.00		5,294,948.00		5,294,948.00	Security Aid	3,053,366.00		3,053,366.00				3,053,366.00		3,053,366.00		3,053,366.00		3,053,366.00		3,053,366.00	School Choice Aid	22,600.00		22,600.00				22,600.00		22,600.00		22,600.00		22,600.00		22,600.00	Adjustment Aid	33,665,441.00		33,665,441.00		(2,059,792.00)		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00	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	Professional Learning Community Aid	101,430.00		101,430.00				101,430.00		101,430.00		101,430.00		101,430.00		101,430.00	Extraordinary Aid	700,000.00		700,000.00				700,000.00		700,000.00		700,000.00		913,433.00		913,433.00	Additional Non Public Transportation Aid													114,283.00		114,283.00	Emergency Aid													2,059,792.00		2,059,792.00	Lead Testing Reimbursement													21,640.00		21,640.00	TPAF LTDI (On-Behalf - Non-Budgeted)													10,146.00		10,146.00	TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)													6,446,664.00		6,446,664.00	Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)													9,981,230.00		9,981,230.00	Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																
Equization Aid	90,151,959.00		90,151,959.00				90,151,959.00		90,151,959.00		90,151,959.00		90,151,959.00		90,151,959.00	Transportation Aid	4,348,416.00		4,348,416.00				4,348,416.00		4,348,416.00		4,348,416.00		4,348,416.00		4,348,416.00	Special Education Categorical Aid	5,294,948.00		5,294,948.00				5,294,948.00		5,294,948.00		5,294,948.00		5,294,948.00		5,294,948.00	Security Aid	3,053,366.00		3,053,366.00				3,053,366.00		3,053,366.00		3,053,366.00		3,053,366.00		3,053,366.00	School Choice Aid	22,600.00		22,600.00				22,600.00		22,600.00		22,600.00		22,600.00		22,600.00	Adjustment Aid	33,665,441.00		33,665,441.00		(2,059,792.00)		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00	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	Professional Learning Community Aid	101,430.00		101,430.00				101,430.00		101,430.00		101,430.00		101,430.00		101,430.00	Extraordinary Aid	700,000.00		700,000.00				700,000.00		700,000.00		700,000.00		913,433.00		913,433.00	Additional Non Public Transportation Aid													114,283.00		114,283.00	Emergency Aid													2,059,792.00		2,059,792.00	Lead Testing Reimbursement													21,640.00		21,640.00	TPAF LTDI (On-Behalf - Non-Budgeted)													10,146.00		10,146.00	TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)													6,446,664.00		6,446,664.00	Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)													9,981,230.00		9,981,230.00	Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																
Transportation Aid	4,348,416.00		4,348,416.00				4,348,416.00		4,348,416.00		4,348,416.00		4,348,416.00		4,348,416.00	Special Education Categorical Aid	5,294,948.00		5,294,948.00				5,294,948.00		5,294,948.00		5,294,948.00		5,294,948.00		5,294,948.00	Security Aid	3,053,366.00		3,053,366.00				3,053,366.00		3,053,366.00		3,053,366.00		3,053,366.00		3,053,366.00	School Choice Aid	22,600.00		22,600.00				22,600.00		22,600.00		22,600.00		22,600.00		22,600.00	Adjustment Aid	33,665,441.00		33,665,441.00		(2,059,792.00)		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00	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	Professional Learning Community Aid	101,430.00		101,430.00				101,430.00		101,430.00		101,430.00		101,430.00		101,430.00	Extraordinary Aid	700,000.00		700,000.00				700,000.00		700,000.00		700,000.00		913,433.00		913,433.00	Additional Non Public Transportation Aid													114,283.00		114,283.00	Emergency Aid													2,059,792.00		2,059,792.00	Lead Testing Reimbursement													21,640.00		21,640.00	TPAF LTDI (On-Behalf - Non-Budgeted)													10,146.00		10,146.00	TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)													6,446,664.00		6,446,664.00	Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)													9,981,230.00		9,981,230.00	Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																
Special Education Categorical Aid	5,294,948.00		5,294,948.00				5,294,948.00		5,294,948.00		5,294,948.00		5,294,948.00		5,294,948.00	Security Aid	3,053,366.00		3,053,366.00				3,053,366.00		3,053,366.00		3,053,366.00		3,053,366.00		3,053,366.00	School Choice Aid	22,600.00		22,600.00				22,600.00		22,600.00		22,600.00		22,600.00		22,600.00	Adjustment Aid	33,665,441.00		33,665,441.00		(2,059,792.00)		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00	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	Professional Learning Community Aid	101,430.00		101,430.00				101,430.00		101,430.00		101,430.00		101,430.00		101,430.00	Extraordinary Aid	700,000.00		700,000.00				700,000.00		700,000.00		700,000.00		913,433.00		913,433.00	Additional Non Public Transportation Aid													114,283.00		114,283.00	Emergency Aid													2,059,792.00		2,059,792.00	Lead Testing Reimbursement													21,640.00		21,640.00	TPAF LTDI (On-Behalf - Non-Budgeted)													10,146.00		10,146.00	TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)													6,446,664.00		6,446,664.00	Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)													9,981,230.00		9,981,230.00	Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																
Security Aid	3,053,366.00		3,053,366.00				3,053,366.00		3,053,366.00		3,053,366.00		3,053,366.00		3,053,366.00	School Choice Aid	22,600.00		22,600.00				22,600.00		22,600.00		22,600.00		22,600.00		22,600.00	Adjustment Aid	33,665,441.00		33,665,441.00		(2,059,792.00)		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00	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	Professional Learning Community Aid	101,430.00		101,430.00				101,430.00		101,430.00		101,430.00		101,430.00		101,430.00	Extraordinary Aid	700,000.00		700,000.00				700,000.00		700,000.00		700,000.00		913,433.00		913,433.00	Additional Non Public Transportation Aid													114,283.00		114,283.00	Emergency Aid													2,059,792.00		2,059,792.00	Lead Testing Reimbursement													21,640.00		21,640.00	TPAF LTDI (On-Behalf - Non-Budgeted)													10,146.00		10,146.00	TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)													6,446,664.00		6,446,664.00	Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)													9,981,230.00		9,981,230.00	Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																
School Choice Aid	22,600.00		22,600.00				22,600.00		22,600.00		22,600.00		22,600.00		22,600.00	Adjustment Aid	33,665,441.00		33,665,441.00		(2,059,792.00)		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00	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	Professional Learning Community Aid	101,430.00		101,430.00				101,430.00		101,430.00		101,430.00		101,430.00		101,430.00	Extraordinary Aid	700,000.00		700,000.00				700,000.00		700,000.00		700,000.00		913,433.00		913,433.00	Additional Non Public Transportation Aid													114,283.00		114,283.00	Emergency Aid													2,059,792.00		2,059,792.00	Lead Testing Reimbursement													21,640.00		21,640.00	TPAF LTDI (On-Behalf - Non-Budgeted)													10,146.00		10,146.00	TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)													6,446,664.00		6,446,664.00	Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)													9,981,230.00		9,981,230.00	Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																
Adjustment Aid	33,665,441.00		33,665,441.00		(2,059,792.00)		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00		31,605,649.00	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	Professional Learning Community Aid	101,430.00		101,430.00				101,430.00		101,430.00		101,430.00		101,430.00		101,430.00	Extraordinary Aid	700,000.00		700,000.00				700,000.00		700,000.00		700,000.00		913,433.00		913,433.00	Additional Non Public Transportation Aid													114,283.00		114,283.00	Emergency Aid													2,059,792.00		2,059,792.00	Lead Testing Reimbursement													21,640.00		21,640.00	TPAF LTDI (On-Behalf - Non-Budgeted)													10,146.00		10,146.00	TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)													6,446,664.00		6,446,664.00	Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)													9,981,230.00		9,981,230.00	Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																
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	Professional Learning Community Aid	101,430.00		101,430.00				101,430.00		101,430.00		101,430.00		101,430.00		101,430.00	Extraordinary Aid	700,000.00		700,000.00				700,000.00		700,000.00		700,000.00		913,433.00		913,433.00	Additional Non Public Transportation Aid													114,283.00		114,283.00	Emergency Aid													2,059,792.00		2,059,792.00	Lead Testing Reimbursement													21,640.00		21,640.00	TPAF LTDI (On-Behalf - Non-Budgeted)													10,146.00		10,146.00	TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)													6,446,664.00		6,446,664.00	Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)													9,981,230.00		9,981,230.00	Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																
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	Professional Learning Community Aid	101,430.00		101,430.00				101,430.00		101,430.00		101,430.00		101,430.00		101,430.00	Extraordinary Aid	700,000.00		700,000.00				700,000.00		700,000.00		700,000.00		913,433.00		913,433.00	Additional Non Public Transportation Aid													114,283.00		114,283.00	Emergency Aid													2,059,792.00		2,059,792.00	Lead Testing Reimbursement													21,640.00		21,640.00	TPAF LTDI (On-Behalf - Non-Budgeted)													10,146.00		10,146.00	TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)													6,446,664.00		6,446,664.00	Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)													9,981,230.00		9,981,230.00	Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																
Professional Learning Community Aid	101,430.00		101,430.00				101,430.00		101,430.00		101,430.00		101,430.00		101,430.00	Extraordinary Aid	700,000.00		700,000.00				700,000.00		700,000.00		700,000.00		913,433.00		913,433.00	Additional Non Public Transportation Aid													114,283.00		114,283.00	Emergency Aid													2,059,792.00		2,059,792.00	Lead Testing Reimbursement													21,640.00		21,640.00	TPAF LTDI (On-Behalf - Non-Budgeted)													10,146.00		10,146.00	TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)													6,446,664.00		6,446,664.00	Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)													9,981,230.00		9,981,230.00	Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																
Extraordinary Aid	700,000.00		700,000.00				700,000.00		700,000.00		700,000.00		913,433.00		913,433.00	Additional Non Public Transportation Aid													114,283.00		114,283.00	Emergency Aid													2,059,792.00		2,059,792.00	Lead Testing Reimbursement													21,640.00		21,640.00	TPAF LTDI (On-Behalf - Non-Budgeted)													10,146.00		10,146.00	TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)													6,446,664.00		6,446,664.00	Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)													9,981,230.00		9,981,230.00	Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																
Additional Non Public Transportation Aid													114,283.00		114,283.00	Emergency Aid													2,059,792.00		2,059,792.00	Lead Testing Reimbursement													21,640.00		21,640.00	TPAF LTDI (On-Behalf - Non-Budgeted)													10,146.00		10,146.00	TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)													6,446,664.00		6,446,664.00	Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)													9,981,230.00		9,981,230.00	Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																
Emergency Aid													2,059,792.00		2,059,792.00	Lead Testing Reimbursement													21,640.00		21,640.00	TPAF LTDI (On-Behalf - Non-Budgeted)													10,146.00		10,146.00	TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)													6,446,664.00		6,446,664.00	Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)													9,981,230.00		9,981,230.00	Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																
Lead Testing Reimbursement													21,640.00		21,640.00	TPAF LTDI (On-Behalf - Non-Budgeted)													10,146.00		10,146.00	TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)													6,446,664.00		6,446,664.00	Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)													9,981,230.00		9,981,230.00	Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																
TPAF LTDI (On-Behalf - Non-Budgeted)													10,146.00		10,146.00	TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)													6,446,664.00		6,446,664.00	Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)													9,981,230.00		9,981,230.00	Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																
TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)													6,446,664.00		6,446,664.00	Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)													9,981,230.00		9,981,230.00	Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																
Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)													9,981,230.00		9,981,230.00	Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																
Reimursed TPAF Social Security (Non-Budgeted)													4,805,741.81		4,805,741.81	Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																
Total State Sources	137,510,640.00		137,510,640.00		(2,059,792.00)		135,450,848.00		135,450,848.00		135,450,848.00		139,103,777.81		139,103,777.81	Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																
Federal Sources:																Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																
Medical Assistance Program	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																
Total - Federal Sources	361,219.00		361,219.00				361,219.00		361,219.00		361,219.00		371,071.97		371,071.97	Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																
Total Revenues	163,380,152.00		163,380,152.00		(2,059,792.00)		161,320,360.00		161,320,360.00		161,320,360.00		185,110,911.53		185,110,911.53	EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																
EXPENDITURES:																Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Current Expend:																Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Regular Programs - Instruction																Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Preschool/Kindergarten	29,008.00	2,500,164.00	2,529,172.00		(2,592.00)		26,416.00		26,416.00		26,416.00		2,460,937.00		2,460,937.00	Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Grades 1-5 - Salaries of Teachers	363,009.00	14,119,285.00	14,482,294.00		(304,909.69)		58,099.31		58,099.31		58,099.31		14,199,557.48		14,257,656.79	Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Grades 6-9 - Salaries of Teachers	257,000.00	7,807,008.20	8,064,012.20		(250,000.00)		7,604.00		7,604.00		7,604.00		7,480,344.51		7,484,963.26	Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Grades 10-12 - Salaries of Teachers	297,001.00	9,745,469.60	10,040,500.60		(238,362.43)		56,638.57		56,638.57		56,638.57		9,496,303.33		9,523,341.46	Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Salaries of Teachers	85,000.00		85,000.00		26,396.67		111,396.67		111,396.67		111,396.67		111,396.67		111,396.67	Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Other Purchased Professional/Educational Services	235,109.50		235,109.50		(100,000.00)		135,109.50		135,109.50		135,109.50		130,788.36		130,788.36	Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Other Purchased Services (400-500 series)	1,019.84		1,019.84				1,019.84		1,019.84		1,019.84		75.54		75.54	Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Other Salaries for Instruction	37,009.00	804,686.33	841,695.33		(3,733.48)		37,009.00		37,009.00		37,009.00		778,187.75		778,187.75	Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Purchased Professional/Educational Services	231,800.00	339,926.27	571,726.27		2,842,425.64		2,842,425.64		2,842,425.64		2,842,425.64		2,823,825.64		2,823,825.64	Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Other Purchased Services (400-500 series)	869,035.41	1,486,201.38	2,355,236.79		(6,863.79)		2,298,665.00		2,298,665.00		2,298,665.00		304,682.32		433,043.67	General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
General Supplies	83,200.00	33,850.00	117,050.00		(11,204.37)		71,995.63		71,995.63		71,995.63		1,216,097.44		1,216,097.44	Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Textbooks	34,600.00		34,600.00		(2,789.25)		31,800.75		31,800.75		31,800.75		11,465.20		11,465.20	Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Other Objects	2,522,786.75	36,834,620.98	39,357,407.73		2,069,806.51		4,592,593.26		4,592,593.26		4,592,593.26		35,949,575.03		40,249,798.42	TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
TOTAL REGULAR PROGRAMS - INSTRUCTION																SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
SPECIAL EDUCATION - INSTRUCTION																Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Cognitive - Mild:																Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Salaries of Teachers	23,014.00	441,606.75	464,620.75		(22,956.00)		58.00		58.00		58.00		369,801.00		369,801.00	Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Other Salaries for Instruction	17,014.00	276,094.78	293,108.78		(11,239.94)		5,774.06		5,774.06		5,774.06		339,622.86		345,396.92	Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Purchased Professional/Educational Services		99,950.00	99,950.00										103.69		103.69	Other Purchased Services (400-500 series)		26,450.00	26,450.00										25,076.84		25,076.84	General Supplies		3,000.00	3,000.00										2,877.60		2,877.60	Textbooks		3,000.00	3,000.00										4,341.06		4,341.06	Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
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Other Objects		6,550.00	6,550.00										747,855.11		747,855.11	Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Total Cognitive - Mild	40,028.00	847,613.53	897,641.53		(34,195.94)		58,332.06		58,332.06		58,332.06		447,090.95		447,090.95	Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Cognitive - Moderate																Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Salaries of Teachers	7,014.00	480,749.75	487,763.75		(7,000.00)		14.00		14.00		14.00		441,548.56		441,548.56	Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Other Salaries for Instruction	15,014.00	490,021.96	505,035.96		(14,244.00)		770.00		770.00		770.00					Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Purchased Professional/Educational Services		112,390.00	112,390.00													Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Other Purchased Services (400-500 series)		2,250.00	2,250.00													General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
General Supplies		15,600.00	15,600.00													Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Textbooks		800.00	800.00													Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Other Objects		4,500.00	4,500.00										11,663.89		11,663.89	Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Total Cognitive - Moderate	22,028.00	1,106,311.71	1,128,339.71		(21,244.00)		784.00		784.00		784.00		2,653.10		2,653.10	Total													903,726.50		903,726.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
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CITY OF VINELAND SCHOOL DISTRICT
 COMBINING BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR FISCAL YEAR ENDED JUNE 30, 2018

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Transfer of Funds to Charter Schools	5,222,135.00	-	5,222,135.00	39,000.00	-	39,000.00	5,261,135.00	-	5,261,135.00	5,152,025.00	-	5,152,025.00
TOTAL EXPENDITURES	69,208,016.03	105,994,080.21	175,202,096.24	836,920.93	(1,323,240.00)	(486,319.07)	70,044,936.96	(104,670,840.21)	174,715,777.17	66,074,046.23	(101,754,797.30)	187,628,843.53
Excess (Deficiency) of Revenues	94,172,135.97	(105,994,080.21)	(11,821,944.24)	(2,896,712.93)	1,323,240.00	(1,573,472.93)	91,275,423.04	(104,670,840.21)	(13,395,417.17)	99,036,865.30	(101,754,797.30)	(2,717,932.00)
Over (Under) Expenditures												
Other Financing Sources:												
Operating Transfer In:												
Contribution to SBB (School Based Budget) - General Fund		103,469,195.25	103,469,195.25		(1,323,240.00)	(1,323,240.00)		102,145,955.25	102,145,955.25		99,364,101.66	99,364,101.66
Contribution to SBB (School Based Budget) - Special Revenue Fund		2,505,030.00	2,505,030.00					2,503,030.00	2,503,030.00		2,436,407.33	2,436,407.33
Operating Transfer to SBB (School Based Budget) - Inclusion	(890,868.00)		(890,868.00)				(890,868.00)		(890,868.00)			(890,868.00)
Transfer to Sp. Revenue Fund - Beard Contribution				(125,777.42)		(125,777.42)	(125,777.42)		(125,777.42)			(125,777.42)
Transfer to Food Service Fund - Beard Contribution				2,733,267.12		2,733,267.12	(100,794,698.13)		(100,794,698.13)			(99,364,101.66)
Contribution to SBB (School Based Budget)	(103,527,965.25)		(103,527,965.25)	2,607,489.70	(1,323,240.00)	1,284,249.70	(101,811,343.55)		(101,811,343.55)			(99,364,101.66)
Total Other Financing Sources:	(104,418,833.25)	105,972,225.25	1,553,392.00	2,607,489.70	(1,323,240.00)	1,284,249.70	(101,811,343.55)	104,648,985.25	2,837,641.70	(100,380,747.08)	101,800,508.99	1,419,761.91
Excess (Deficiency) of Revenues and Other Financing Sources	(10,246,697.28)	(21,854.96)	(10,268,552.24)	(289,223.23)	-	(289,223.23)	(10,535,920.51)	(21,854.96)	(10,557,775.47)	(1,343,881.78)	45,711.69	(1,298,170.09)
Over (Under) Expenditures and Other Financing Sources (Uses)												
Fund Balance, July 1	21,455,695.02	21,854.96	21,477,549.98	21,455,695.02	21,854.96	21,477,549.98	21,455,695.02	21,854.96	21,477,549.88	21,455,695.02	21,854.96	21,477,549.98
Fund Balance, June 30	\$ 11,208,997.74	\$ (0.00)	\$ 11,208,997.74	\$ 21,166,471.79	\$ 21,854.96	\$ 21,188,326.75	\$ 10,919,774.51	\$ 0.00	\$ 10,919,774.51	\$ 20,111,813.24	\$ 67,566.65	\$ 20,179,379.89

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 Special Revenue Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2018

	Original Budget	Budget Transfers / Modifications	Final Budget	Actual	Variance Final to Actual
REVENUES:					
State Sources	\$ 18,628,079.00	\$ 290,570.18	\$ 18,918,649.18	\$ 18,072,380.58	(846,268.60)
Federal Sources	5,138,749.00	3,388,789.16	8,527,538.16	7,487,482.56	(1,040,055.60)
Local Sources		90,759.74	90,759.74	65,125.00	(25,634.74)
Total - Revenues	23,766,828.00	3,770,119.08	27,536,947.08	25,624,988.14	(1,911,958.94)
EXPENDITURES:					
Instruction:					
Salaries of Teachers	1,855,141.00	257,245.52	2,112,386.52	1,908,171.34	204,215.18
Other Salaries for Instruction	656,725.00	40,634.96	697,359.96	498,975.94	198,384.02
Purchased Professional - Educational Services	184,121.00	553,747.00	737,868.00	590,436.30	147,431.70
Tuition	365,610.00		365,610.00	341,236.00	24,374.00
Other Purchased Services (400-500 series)	1,584,218.00	345,160.00	1,929,378.00	1,900,640.27	28,737.73
General Supplies	225,835.00	615,544.96	841,379.96	660,719.48	180,660.48
Textbooks	23,010.00	2,956.00	25,966.00	25,555.34	410.66
Other Objects		7,382.50	7,382.50	6,021.38	1,361.12
Total Instruction	4,894,660.00	1,822,670.94	6,717,330.94	5,931,756.05	785,574.89
Support Services:					
Salaries of Supervisors of Instruction	220,050.00		220,050.00	220,049.76	0.24
Salaries of Program Directors	103,701.00	15,564.45	119,265.45	117,783.84	1,481.61
Salaries of Other Professional Staff	709,460.00	39,507.99	748,967.99	730,754.49	18,213.50
Salaries of Secretarial and Clerical Assistants	137,929.00	3,401.56	141,330.56	137,145.91	4,184.65
Other Salaries	224,131.00	280,943.55	505,074.55	452,718.90	52,355.65
Salaries of Community Parent Involvement Spec	66,809.00	-	66,809.00	66,809.00	-
Salaries - Master Teachers	470,204.00	-	470,204.00	434,490.87	35,713.13
Personal Services - Employee Benefits	1,747,581.00	845,157.72	2,592,738.72	2,415,892.41	176,846.31
Purchased Educational Services-Contracted Pre-K	11,399,700.00	(8,378.00)	11,391,322.00	11,249,884.01	141,437.99
Purchased Professional and Technical Services		2,485.92	2,485.92	850.00	1,635.92
Other Purchased Professional Educational Services	919,382.00	114,192.00	1,033,574.00	898,133.54	135,440.46
Other Purchased Professional Services	175,000.00	14,043.00	189,043.00	159,832.12	29,210.88
Rentals	135,270.00	(46,450.00)	88,820.00	80,302.16	8,517.84

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 Special Revenue Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2018

	Original Budget	Budget Transfers / Modifications	Final Budget	Actual	Variance Final to Actual
EXPENDITURES (CONT'D):					
Support Services (Cont'd):					
Other Purchased Services (400-500 series)	\$ 23,774.00	\$ 320,546.98	\$ 344,320.98	\$ 32,559.12	\$ 311,761.86
Contracted Services - Transportation	878,000.00	(38,775.00)	839,225.00	799,699.65	39,525.35
Travel	2,150.00	5,101.21	7,251.21	4,380.75	2,870.46
Other Objects	425.00	(145.00)	280.00	-	280.00
Supplies and Materials	105,210.00	258,605.23	363,815.23	264,098.55	99,716.68
	<u>17,318,776.00</u>	<u>1,805,801.61</u>	<u>19,124,577.61</u>	<u>18,065,385.08</u>	<u>1,059,192.53</u>
93 Total Support Services					
Facilities Acquisition and Construction Services:					
Instructional Equipment		34,779.00	34,779.00	34,268.68	510.32
Non-Instructional Equipment		48,097.53	48,097.53	48,039.00	58.53
		<u>82,876.53</u>	<u>82,876.53</u>	<u>82,307.68</u>	<u>568.85</u>
Total Facilities Acquisition and Construction Services					
		<u>3,711,349.08</u>	<u>25,924,785.08</u>	<u>24,079,448.81</u>	<u>1,845,336.27</u>
Total Expenditures					
Other Financing Sources (Uses):					
Transfer from General Fund	890,868.00		890,868.00	890,868.00	-
Contributions to School Based Budgets	(2,444,260.00)	(58,770.00)	(2,503,030.00)	(2,436,407.33)	66,622.67
	<u>(1,553,392.00)</u>	<u>(58,770.00)</u>	<u>(1,612,162.00)</u>	<u>(1,545,539.33)</u>	<u>66,622.67</u>
Total Other Financing Sources (Uses)					
	<u>23,766,828.00</u>	<u>3,770,119.08</u>	<u>27,536,947.08</u>	<u>25,624,988.14</u>	<u>1,911,958.94</u>
Total Expenditures and Other Financing Sources (Uses)					
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ (0.00)

Notes to the Required Supplementary Information

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CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 Budgetary Comparison Schedule
 Note to RSI
 For the Fiscal Year Ended June 30, 2018

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)	\$ 185,110,911.53	\$ 25,624,988.14
Difference - budget to GAAP:		
Unexpended Preschool Education Aid		13,435.16
The Final State Aid payments for the Year Ended June 30, 2017 that were delayed until July 2017 were recorded as budgetary revenue for the year ended June 30, 2017 but are not recognized under GAAP until the year ended June 30,2018	13,461,597.00	1,815,481.00
The Final State Aid payments for the Year Ended June 30, 2018 that were delayed until July 2018 were recorded as budgetary revenue for the year ended June 30, 2018 but are not recognized under GAAP until the year ended June 30,2019	<u>(13,275,072.80)</u>	<u>(1,733,170.20)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (B-2)	<u>\$ 185,297,435.73</u>	<u>\$ 25,720,734.10</u>
Uses / Outflows of Resources:		
Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule (C-series)	<u>\$ 187,828,843.53</u>	<u>\$ 24,079,448.81</u>
Difference - budget to GAAP: None		
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (B-2)	<u>\$ 187,828,843.53</u>	<u>\$ 24,079,448.81</u>

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Required Supplementary Information – Part III

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

	2017	2016	2015	2014	2013
District's proportion of the net pension liability (asset)	0.2919712706%	0.3018146227%	0.3175049460%	0.3285353451%	0.3337218530%
District's proportionate of the net pension liability (asset)	67,966,245	89,388,834	65,500,420	\$ 61,510,802	\$ 63,780,877
District's covered payroll	20,007,615	19,661,410	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	339.70%	454.64%	319.73%	282.65%	282.83%
Plan fiduciary net position as a percentage of the total pension liability	48.10%	40.14%	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 five 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 Four Fiscal Years

	2017	2016	2015	2014	2013
Contractually required contribution	2,704,802	2,681,278	2,729,691	\$ 2,708,398	\$ 2,514,526
Contributions in relation to the contractually required contribution	<u>2,704,802</u>	<u>2,681,278</u>	<u>2,729,691</u>	<u>2,708,398</u>	<u>2,514,526</u>
Contribution deficiency (excess)	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	20,007,615	19,661,410	20,486,170	\$ 21,762,367	\$ 22,551,303
Contributions as a percentage of covered-employee payroll	13.52%	13.64%	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 five 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 Four Fiscal Years

	2017	2016	2015	2014	2013
District's proportion of the net pension liability (asset)	0.00%	0.00%	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	458,716,074	550,848,623	443,185,322	393,416,923	362,701,861
Total	458,716,074	550,848,623	443,185,322	\$ 393,416,923	\$ 362,701,861
District's covered payroll	68,218,282	67,866,832	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%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	25.41%	22.33%	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 five 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, 2018

Actuarial Valuation Date	Actuarial Valuation of Assets (a)	Actuarial Accrued Liability - (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
7/1/2007	\$ -	\$ 5,084,717.00	\$ 5,084,717.00	0%	\$ 100,978,641.00	5.0%
7/1/2010	-	1,088,092.00	1,088,092.00	0%	106,492,704.00	1.0%
7/1/2013	-	994,684.00	994,684.00	0%	102,934,273.00	1.0%
7/1/2016	-	735,283.00	735,283.00	0%	100,500,000.00	0.7%
7/1/2017	-	668,564.00	668,564.00	0%	97,206,331.00	0.7%

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, 2018

Fiscal Year	Annual Required Contribution (a)	Contributions from Employer (b)	Percentage Contributed (c)=(b/a)	End of Year Net OPEB Obligation
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	7,319.00	78,931.00	1078.4%	736,209.00
7/1/2012	10,647.00	52,734.00	495.3%	694,122.00
7/1/2013	12,604.00	74,303.00	589.5%	632,423.00
7/1/2014	14,419.00	50,236.00	348.4%	596,606.00
7/1/2015	16,169.00	47,657.00	294.7%	565,118.00
7/1/2016	17,709.00	39,350.00	222.2%	543,477.00
7/1/2017	(27,871.00)	33,686.00	-120.9%	481,920.00
7/1/2018	45,178.00	27,344.00	60.5%	686,398.00

See Accompanying Auditor's Report

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 Notes to Required Supplementary Information - OPEB Plan
 For the Fiscal Year Ended June 30, 2018

The information on the previous Schedules 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, 2017

Amortization Method: Level dollar amounts

Schedule of Changes in School District's Total OPEB Liability and Related Ratios

	<u>2018</u>
Service Cost	\$ 24,821.00
Interest Cost	20,357.00
Changes in Assumptopns	-
Member Contributions	-
Benefit Payments	(27,344.00)
Change in Total Opeb Liability	<u>17,834.00</u>
Beginning Balance	<u>668,564.00</u>
Ending Balance	<u>\$ 686,398.00</u>
Covered Payroll	97,206,331.00
District Liability as a percentage of its covered-employee Payroll	0.7%

See Accompanying Auditor's Report

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

	<u>2017</u>	<u>2016</u>
District's proportion of the net OPEB liability (asset)	0.00%	0.00%
District's proportionate of the net OPEB liability (asset)	\$ -	-
State's proportionate share of the net OPEB liability (asset) associated with the District	<u>\$ 507,795,278.00</u>	<u>550,798,384.00</u>
Total	<u>\$ 507,795,278.00</u>	<u>550,798,384.00</u>
District's covered payroll	88,225,897.00	87,528,242.00
District's proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	0.00%	0.00%
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%
State's proportionate share of OPEB associated with the District:		
Service Cost	19,690,683.00	
Interest Cost	16,098,641.00	
Changes in Assumptopns	(67,463,906.00)	
Member Contributions	433,092.00	
Penefit Payments	(11,761,616.00)	
Change in Total Opeb Liability	<u>(43,003,106.00)</u>	
State's proportionate share of the net OPEB liability (asset) associated with the District - Beginning Balance	<u>550,798,384.00</u>	
Ending Balance	<u>\$ 507,795,278.00</u>	
State's proportionate share of the net OPEB liability associated with the District - as a percentage of its covered-employee payroll	575.56%	

Source: GASB 75 report on State of New Jersey State Health Benefits Program; District records

Note: This schedule is required by GASB 75 to be show information for a 10 year period. However, information is only currently available for two years. Additional years will be presented as they become available.

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Other Supplementary Information

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SCHOOL LEVEL SCHEDULES

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CITY OF VINELAND BOARD OF EDUCATION
 General Fund
 Combining Balance Sheet
 June 30, 2018

	Operating Fund <u>Fund 11-13, 18</u>	Blended Resource <u>Fund 15</u>	Total General <u>Fund</u>
ASSETS:			
Cash and Cash Equivalents	\$ 6,621,484.84	\$ 137,666.12	\$ 6,759,150.96
Interfund Accounts Receivable	5,301,898.20		5,301,898.20
Intergovernmental Accounts Receivable State	14,540,126.61		14,540,126.61
Other Accounts Receivable	839,396.22		839,396.22
Total Assets	<u>\$ 27,302,905.87</u>	<u>\$ 137,666.12</u>	<u>\$ 27,440,571.99</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Interfund Accounts Payable	\$ -	\$ 21,854.96	\$ 21,854.96
Accounts Payable	164,484.85	48,244.51	212,729.36
Unearned Revenue	26,607.78		26,607.78
State Aid Note Payable	7,000,000.00		7,000,000.00
Total Liabilities	<u>\$ 7,191,092.63</u>	<u>\$ 70,099.47</u>	<u>\$ 7,261,192.10</u>
Fund Balances:			
Restricted Fund Balance:			
Maintenance Reserve	110,776.77		110,776.77
Reserve for Excess Surplus	2,226,590.32		2,226,590.32
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures	7,420,820.90		7,420,820.90
Assigned Fund Balance:			
Encumbrances	1,975,326.70	67,566.65	2,042,893.35
Designated for Subsequent Year's Expenditures	4,749,792.10		4,749,792.10
Unassigned Fund Balance	3,628,506.45		3,628,506.45
Total Fund Balances	<u>20,111,813.24</u>	<u>67,566.65</u>	<u>20,179,379.89</u>
Total Liabilities and Fund Balances	<u>\$ 27,302,905.87</u>	<u>\$ 137,666.12</u>	<u>\$ 27,440,571.99</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, 2018

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	\$ 102,129,310.91		\$ 99,347,457.32	\$ 2,781,853.59
General Fund Reserve for Encumbrances as of June 30, 2017	16,644.34		16,644.34	-
Combined General Fund Contribution and State Resources	<u>102,145,955.25</u>	<u>97.61%</u>	<u>99,364,101.66</u>	<u>2,781,853.59</u>
Restricted Federal Resources:				
Title I	2,111,227.00		2,054,963.39	56,263.61
Title II	391,803.00		381,443.94	10,359.06
	<u>2,503,030.00</u>	<u>2.39%</u>	<u>2,436,407.33</u>	<u>66,622.67</u>
Total Restricted Federal Resources	<u>2,503,030.00</u>	<u>2.39%</u>	<u>2,436,407.33</u>	<u>66,622.67</u>
Totals	<u>\$ 104,648,985.25</u>	<u>100.00%</u>	<u>\$ 101,800,508.99</u>	<u>\$ 2,848,476.26</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, 2018

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	\$ 28,669,393.96		\$ 27,745,622.04	\$ 923,771.92
General Fund Reserve for Encumbrances as of June 30, 2017	<u>14,663.89</u>		<u>14,663.89</u>	<u>-</u>
Combined General Fund Contribution and State Resources	<u>28,684,057.85</u>	<u>97.79%</u>	<u>27,760,285.93</u>	<u>923,771.92</u>
Restricted Federal Resources:				
Title I	545,264.00		527,972.30	17,291.70
Title II	<u>101,790.00</u>		<u>98,535.82</u>	<u>3,254.18</u>
	<u>647,054.00</u>	<u>2.21%</u>	<u>626,508.12</u>	<u>20,545.88</u>
Total Restricted Federal Resources	<u>647,054.00</u>	<u>2.21%</u>	<u>626,508.12</u>	<u>20,545.88</u>
Totals	<u>\$ 29,331,111.85</u>	<u>100.00%</u>	<u>\$ 28,386,794.05</u>	<u>\$ 944,317.80</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, 2018

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	\$ 9,283,978.24		\$ 8,643,245.22	\$ 640,733.02
General Fund Reserve for Encumbrances as of June 30, 2017				-
Combined General Fund Contribution and State Resources	<u>9,283,978.24</u>	<u>98.09%</u>	<u>8,643,245.22</u>	<u>640,733.02</u>
Restricted Federal Resources:				
Title I	154,529.00		143,471.56	11,057.44
Title II	26,007.00		24,174.19	1,832.81
	<u>180,536.00</u>	<u>1.91%</u>	<u>167,645.75</u>	<u>12,890.25</u>
Total Restricted Federal Resources	<u>180,536.00</u>	<u>1.91%</u>	<u>167,645.75</u>	<u>12,890.25</u>
Totals	<u>\$ 9,464,514.24</u>	<u>100.00%</u>	<u>\$ 8,810,890.97</u>	<u>\$ 653,623.27</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, 2018

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	\$ 3,701,380.42		\$ 3,616,108.76	\$ 85,271.66
General Fund Reserve for Encumbrances as of June 30, 2017				-
Combined General Fund Contribution and State Resources	<u>3,701,380.42</u>	<u>96.84%</u>	<u>3,616,108.76</u>	<u>85,271.66</u>
Restricted Federal Resources:				
Title I	100,918.00		98,593.37	2,324.63
Title II	19,913.00		19,455.12	457.88
	<u>120,831.00</u>	<u>3.16%</u>	<u>118,048.49</u>	<u>2,782.51</u>
Total Restricted Federal Resources	<u>120,831.00</u>	<u>3.16%</u>	<u>118,048.49</u>	<u>2,782.51</u>
Totals	<u>\$ 3,822,211.42</u>	<u>100.00%</u>	<u>\$ 3,734,157.25</u>	<u>\$ 88,054.17</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, 2018

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	\$ 6,278,863.10		\$ 6,171,901.89	\$ 106,961.21
General Fund Reserve for Encumbrances as of June 30, 2017	1,147.85		1,147.85	-
Combined General Fund Contribution and State Resources	<u>6,280,010.95</u>	<u>96.76%</u>	<u>6,173,049.74</u>	<u>106,961.21</u>
Restricted Federal Resources:				
Title I	182,158.00		179,084.72	3,073.28
Title II	28,311.00		27,829.73	481.27
	<u>210,469.00</u>	<u>3.24%</u>	<u>206,914.45</u>	<u>3,554.55</u>
Total Restricted Federal Resources	<u>210,469.00</u>	<u>3.24%</u>	<u>206,914.45</u>	<u>3,554.55</u>
Totals	<u>\$ 6,490,479.95</u>	<u>100.00%</u>	<u>\$ 6,379,964.19</u>	<u>\$ 110,515.76</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, 2018

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	\$ 7,077,159.21		\$ 7,031,316.00	\$ 45,843.21
General Fund Reserve for Encumbrances as of June 30, 2017	180.00		180.00	-
Combined General Fund Contribution and State Resources	<u>7,077,339.21</u>	<u>97.74%</u>	<u>7,031,496.00</u>	<u>45,843.21</u>
Restricted Federal Resources:				
Title I	138,742.00		138,435.49	306.51
Title II	25,060.00		25,003.16	56.84
	<u>163,802.00</u>	<u>2.26%</u>	<u>163,438.65</u>	<u>363.35</u>
Total Restricted Federal Resources	<u>163,802.00</u>	<u>2.26%</u>	<u>163,438.65</u>	<u>363.35</u>
Totals	<u>\$ 7,241,141.21</u>	<u>100.00%</u>	<u>\$ 7,194,934.65</u>	<u>\$ 46,206.56</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, 2018

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	\$ 5,544,461.53		\$ 5,476,231.30	\$ 68,230.23
General Fund Reserve for Encumbrances as of June 30, 2017	-			-
Combined General Fund Contribution and State Resources	<u>5,544,461.53</u>	<u>96.89%</u>	<u>5,476,231.30</u>	<u>68,230.23</u>
Restricted Federal Resources:				
Title I	149,925.00		148,079.99	1,845.01
Title II	27,835.00		27,490.03	344.97
	<u>177,760.00</u>	<u>3.11%</u>	<u>175,570.02</u>	<u>2,189.98</u>
Total Restricted Federal Resources	<u>177,760.00</u>	<u>3.11%</u>	<u>175,570.02</u>	<u>2,189.98</u>
Totals	<u><u>\$ 5,722,221.53</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 5,651,801.32</u></u>	<u><u>\$ 70,420.21</u></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, 2018

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	\$ 5,162,771.68		\$ 5,057,775.68	\$ 104,996.00
General Fund Reserve for Encumbrances as of June 30, 2017	-			-
Combined General Fund Contribution and State Resources	<u>5,162,771.68</u>	<u>97.38%</u>	<u>5,057,775.68</u>	<u>104,996.00</u>
Restricted Federal Resources:				
Title I	119,008.00		116,593.06	2,414.94
Title II	19,776.00		19,377.10	398.90
	<u>138,784.00</u>	<u>2.62%</u>	<u>135,970.16</u>	<u>2,813.84</u>
Total Restricted Federal Resources	<u>138,784.00</u>	<u>2.62%</u>	<u>135,970.16</u>	<u>2,813.84</u>
Totals	<u>\$ 5,301,555.68</u>	<u>100.00%</u>	<u>\$ 5,193,745.84</u>	<u>\$ 107,809.84</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, 2018

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	\$ 3,120,827.32		\$ 3,033,559.01	\$ 87,268.31
General Fund Reserve for Encumbrances as of June 30, 2017	-			-
Combined General Fund Contribution and State Resources	<u>3,120,827.32</u>	<u>100.00%</u>	<u>3,033,559.01</u>	<u>87,268.31</u>
Restricted Federal Resources:				
Title I	-		-	-
Title II	-		-	-
	-		-	-
Total Restricted Federal Resources	<u>-</u>		<u>-</u>	<u>-</u>
Totals	<u>\$ 3,120,827.32</u>	<u>100.00%</u>	<u>\$ 3,033,559.01</u>	<u>\$ 87,268.31</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, 2018

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	\$ 5,656,549.54		\$ 5,557,322.97	\$ 99,226.57
General Fund Reserve for Encumbrances as of June 30, 2017	-			-
Combined General Fund Contribution and State Resources	<u>5,656,549.54</u>	<u>96.59%</u>	<u>5,557,322.97</u>	<u>99,226.57</u>
Restricted Federal Resources:				
Title I	167,357.00		164,418.94	2,938.06
Title II	32,103.00		31,538.00	565.00
	<u>199,460.00</u>	<u>3.41%</u>	<u>195,956.94</u>	<u>3,503.06</u>
Total Restricted Federal Resources	<u>199,460.00</u>	<u>3.41%</u>	<u>195,956.94</u>	<u>3,503.06</u>
Totals	<u>\$ 5,856,009.54</u>	<u>100.00%</u>	<u>\$ 5,753,279.91</u>	<u>\$ 102,729.63</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, 2018

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	\$ 8,287,994.16		\$ 8,015,246.12	\$ 272,748.04
General Fund Reserve for Encumbrances as of June 30, 2017	112.60		112.60	-
Combined General Fund Contribution and State Resources	<u>8,288,106.76</u>	<u>96.40%</u>	<u>8,015,358.72</u>	<u>272,748.04</u>
Restricted Federal Resources:				
Title I	260,109.00		251,538.75	8,570.25
Title II	49,780.00		48,139.49	1,640.51
	<u>309,889.00</u>	<u>3.60%</u>	<u>299,678.24</u>	<u>10,210.76</u>
Total Restricted Federal Resources	<u>309,889.00</u>	<u>3.60%</u>	<u>299,678.24</u>	<u>10,210.76</u>
Totals	<u>\$ 8,597,995.76</u>	<u>100.00%</u>	<u>\$ 8,315,036.96</u>	<u>\$ 282,958.80</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, 2018

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	\$ 6,328,057.14		\$ 6,177,095.52	\$ 150,961.62
General Fund Reserve for Encumbrances as of June 30, 2017	-			-
Combined General Fund Contribution and State Resources	<u>6,328,057.14</u>	<u>97.89%</u>	<u>6,177,095.52</u>	<u>150,961.62</u>
Restricted Federal Resources:				
Title I	115,719.00		112,958.54	2,760.46
Title II	20,725.00		20,231.50	493.50
	<u>136,444.00</u>	<u>2.11%</u>	<u>133,190.04</u>	<u>3,253.96</u>
Total Restricted Federal Resources	<u>136,444.00</u>	<u>2.11%</u>	<u>133,190.04</u>	<u>3,253.96</u>
Totals	<u><u>\$ 6,464,501.14</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 6,310,285.56</u></u>	<u><u>\$ 154,215.58</u></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, 2018

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 6,423,625.85		\$ 6,316,897.58	\$ 106,728.27
General Fund Reserve for Encumbrances as of June 30, 2017	540.00		540.00	-
Combined General Fund Contribution and State Resources	<u>6,424,165.85</u>	<u>98.35%</u>	<u>6,317,437.58</u>	<u>106,728.27</u>
Restricted Federal Resources:				
Title I	86,447.00		85,021.80	1,425.20
Title II	21,404.00		21,047.70	356.30
	<u>107,851.00</u>	<u>1.65%</u>	<u>106,069.50</u>	<u>1,781.50</u>
Total Restricted Federal Resources	<u>107,851.00</u>	<u>1.65%</u>	<u>106,069.50</u>	<u>1,781.50</u>
Totals	<u><u>\$ 6,532,016.85</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 6,423,507.08</u></u>	<u><u>\$ 108,509.77</u></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, 2018

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	\$ 6,594,248.76		\$ 6,505,135.23	\$ 89,113.53
General Fund Reserve for Encumbrances as of June 30, 2017	-			-
Combined General Fund Contribution and State Resources	<u>6,594,248.76</u>	<u>98.36%</u>	<u>6,505,135.23</u>	<u>89,113.53</u>
Restricted Federal Resources:				
Title I	91,051.00		88,794.87	2,256.13
Title II	<u>19,099.00</u>		<u>18,622.10</u>	<u>476.90</u>
	<u>110,150.00</u>	<u>1.64%</u>	<u>107,416.97</u>	<u>2,733.03</u>
Total Restricted Federal Resources	<u>110,150.00</u>	<u>1.64%</u>	<u>107,416.97</u>	<u>2,733.03</u>
Totals	<u>\$ 6,704,398.76</u>	<u>100.00%</u>	<u>\$ 6,612,552.20</u>	<u>\$ 91,846.56</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, 2018**

DISTRICT WIDE

			2018		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 2,500,164.00	\$ (25,972.00)	\$ 2,474,192.00	\$ 2,460,937.00	\$ 13,255.00
Grades 1-5 Salaries of Teachers	14,119,285.00	253,651.56	14,372,936.56	14,199,557.48	173,379.08
Grades 6-8 Salaries of Teachers	7,807,008.20	(173,912.50)	7,633,095.70	7,480,344.51	152,751.19
Grades 9-12 Salaries of Teachers	9,743,499.80	(101,541.74)	9,641,958.06	9,498,303.33	143,654.73
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	804,686.33	(3,733.48)	800,952.85	778,187.75	22,765.10
Other Purchased Services	339,926.27	(6,863.79)	333,062.48	304,682.32	28,380.16
General Supplies	1,486,201.38	(171,920.30)	1,314,281.08	1,216,097.44	98,183.64
Textbooks	33,850.00	(20,383.80)	13,466.20	11,465.20	2,001.00
Other Objects	-	-	-	-	-
Total Regular Programs - Instruction	36,834,620.98	(250,676.05)	36,583,944.93	35,949,575.03	634,369.90
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	441,606.75	3,393.00	444,999.75	369,801.00	75,198.75
Other Salaries for Instruction	278,094.78	180,052.91	458,147.69	339,822.86	118,324.83
Purchased Professional-Educational Services	89,912.00	(89,912.00)	-	-	-
Other Purchased Services (400-500 series)	2,450.00	-	2,450.00	103.69	2,346.31
General Supplies	26,000.00	-	26,000.00	25,076.84	923.16
Textbooks	3,000.00	-	3,000.00	2,877.60	122.40
Other Objects	6,550.00	-	6,550.00	4,341.06	2,208.94
Total Cognitive - Mild	847,613.53	93,533.91	941,147.44	742,023.05	199,124.39
Cognitive - Moderate:					
Salaries of Teachers	480,749.75	(16,900.00)	463,849.75	447,090.95	16,758.80
Other Salaries for Instruction	490,021.96	30,871.00	520,892.96	441,548.56	79,344.40
Purchased Professional-Educational Services	112,390.00	(112,390.00)	-	-	-
Other Purchased Services (400-500 series)	2,250.00	(750.00)	1,500.00	-	1,500.00
General Supplies	15,600.00	(2,400.00)	13,200.00	11,663.89	1,536.11
Textbooks	800.00	-	800.00	-	800.00
Other Objects	4,500.00	-	4,500.00	2,653.10	1,846.90
Total Cognitive - Moderate	1,106,311.71	(101,569.00)	1,004,742.71	902,956.50	101,786.21
Learning and/or Language Disabilities:					
Salaries of Teachers	1,798,514.00	26,443.00	1,824,957.00	1,780,624.14	44,332.86
Other Salaries for Instruction	725,129.51	(8,258.53)	716,870.98	701,501.92	15,369.06
Purchased Professional-Educational Services	134,868.00	(134,868.00)	-	-	-
Other Purchased Services (400-500 series)	3,250.00	-	3,250.00	954.62	2,295.38
General Supplies	66,229.00	(6,671.70)	59,557.30	51,958.67	7,598.63
Textbooks	6,000.00	-	6,000.00	756.47	5,243.53
Other Objects	8,888.53	-	8,888.53	6,545.45	2,343.08
Total Learning and/or Language Disabilities	2,742,879.04	(123,355.23)	2,619,523.81	2,542,341.27	77,182.54
Auditory Impairments:					
Salaries of Teachers	224,141.00	-	224,141.00	223,516.00	625.00
Other Salaries for Instruction	456,268.15	5,360.24	461,628.39	440,175.92	21,452.47
Purchased Professional-Educational Services	22,478.00	(22,478.00)	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	3,700.00	(197.13)	3,502.87	-	3,502.87
General Supplies	5,750.00	697.13	6,447.13	4,282.56	2,164.57
Textbooks	1,500.00	(500.00)	1,000.00	-	1,000.00
Other Objects	650.00	500.00	1,150.00	540.98	609.02
Total Auditory Impairments	714,487.15	(16,617.76)	697,869.39	668,515.46	29,353.93
Behavioral Disabilities:					
Salaries of Teachers	778,952.00	13,700.00	792,652.00	647,015.50	145,636.50
Other Salaries for Instruction	565,994.46	(28,603.34)	537,391.12	499,256.61	38,134.51
Purchased Professional-Educational Services	45,612.00	(44,956.00)	656.00	-	656.00
Other Purchased Services (400-500 series)	5,050.00	-	5,050.00	-	5,050.00
General Supplies	31,955.00	(2,000.00)	29,955.00	24,023.80	5,931.20
Textbooks	5,200.00	-	5,200.00	583.48	4,616.52
Other Objects	9,650.00	(500.00)	9,150.00	4,632.56	4,517.44
Total Behavioral Disabilities	1,442,413.46	(62,359.34)	1,380,054.12	1,175,511.95	204,542.17

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, 2018**

DISTRICT WIDE

			2018		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Resource Room/Resource Center:					
Salaries of Teachers	8,071,357.00	(405,181.51)	7,666,175.49	7,345,687.35	320,488.14
Other Salaries for Instruction	1,248,025.11	(89,759.91)	1,158,265.20	1,056,425.78	101,839.42
Purchased Professional-Educational Services	229,372.00	(161,446.00)	67,926.00	-	67,926.00
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,000.00	-	1,000.00	180.00	820.00
General Supplies	140,079.39	(12,628.84)	127,450.55	105,892.58	21,557.97
Textbooks	33,500.00	(11,572.48)	21,927.52	6,419.79	15,507.73
Other Objects	26,170.73	(164.83)	26,005.90	9,004.84	17,001.06
Total Resource Room/Resource Center	9,749,504.23	(680,753.57)	9,068,750.66	8,523,610.34	545,140.32
Autism:					
Salaries of Teachers	872,631.50	122,961.92	\$ 995,593.42	938,699.67	\$ 56,893.75
Other Salaries for Instruction	833,440.47	(25,000.00)	808,440.47	746,176.19	62,264.28
Purchased Professional-Educational Services	214,602.00	(214,602.00)	-	-	-
Other Purchased Services (400-500 series)	1,600.00	(300.00)	1,300.00	180.98	1,119.02
General Supplies	50,670.00	(5,674.23)	44,995.77	41,655.96	3,339.81
Textbooks	2,500.00	-	2,500.00	1,018.14	1,481.86
Other Objects	12,300.00	-	12,300.00	8,716.83	3,583.17
Total Autism	1,987,743.97	(122,614.31)	1,865,129.66	1,736,447.77	128,681.89
Total Special Education - Instruction	18,590,953.09	(1,013,735.30)	17,577,217.79	16,291,406.34	1,285,811.45
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	2,709,873.22	(155,224.07)	2,554,649.15	2,487,709.89	66,939.26
General Supplies	11,650.00	(2,038.55)	9,611.45	8,459.07	1,152.38
Total Basic Skills/Remedial - Instruction	2,721,523.22	(157,262.62)	2,564,260.60	2,496,168.96	68,091.64
Bilingual Education - Instruction:					
Salaries of Teachers	2,612,248.28	178,077.10	2,790,325.38	2,494,940.18	295,385.20
Other Salaries for Instruction	68,860.07	0.12	68,860.19	68,860.00	0.19
General Supplies	38,762.60	(1,250.00)	37,512.60	35,580.99	1,931.61
Total Bilingual Education - Instruction	2,719,870.95	176,827.22	2,896,698.17	2,599,381.17	297,317.00
School Sponsored Cocurricular Activities - Instruction:					
Salaries	272,997.00	18,706.86	291,703.86	277,898.72	13,805.14
Purchased Services	28,400.00	319.23	28,719.23	28,702.23	17.00
Supplies & Materials	5,350.00	(2,340.86)	3,009.14	427.43	2,581.71
Other Objects	21,000.00	(319.23)	20,680.77	13,360.00	7,320.77
Total School Sponsored Cocurricular Activities - Instruction	327,747.00	16,366.00	344,113.00	320,388.38	23,724.62
School Sponsored Athletics - Instruction:					
Salaries	611,690.20	1,280.00	612,970.20	603,241.38	9,728.82
Purchased Services (300-500 Series)	141,738.86	(1,063.00)	140,675.86	130,974.94	9,700.92
Supplies & Materials	71,349.03	62,288.33	133,637.36	129,260.21	4,377.15
Other Objects	7,350.00	(4,200.00)	3,150.00	3,090.00	60.00
Total School Sponsored Athletics - Instruction	832,128.09	58,305.33	890,433.42	866,566.53	23,866.89
Other Instructional Programs - Instruction:					
Salaries	70,350.00	9,898.75	80,248.75	69,640.00	10,608.75
	70,350.00	9,898.75	80,248.75	69,640.00	10,608.75
Total Instruction	62,097,193.33	(1,160,276.67)	60,936,916.66	58,593,126.41	2,343,790.25
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	363,560.00	32,149.52	395,709.52	383,903.58	11,805.94
Salaries of Drop-Out Prevention Officer/Coordinator	68,053.61	(22,000.00)	46,053.61	-	46,053.61
Other Purchased Services (400-500 series)	350.00	-	350.00	-	350.00
Supplies and Materials	500.00	-	500.00	-	500.00
Total Attendance and Social Work Services	432,463.61	10,149.52	442,613.13	383,903.58	58,709.55
Health Services:					
Salaries	1,291,378.00	14,131.69	1,305,509.69	1,235,717.22	69,792.47
Salaries of Social Services Coordinators	898,503.00	31,049.10	929,552.10	925,403.91	4,148.19
Purchased Professional/Technical Services	2,100.00	-	2,100.00	115.00	1,985.00
Other Purchased Services (400-500 series)	6,025.75	2,256.93	8,282.68	6,566.11	1,716.57
Supplies and Materials	52,329.00	(5,159.81)	47,169.19	41,745.19	5,424.00
Total Health Services	2,250,335.75	42,277.91	2,292,613.66	2,209,547.43	83,066.23

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, 2018**

DISTRICT WIDE

	2018				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	2,454,047.00	150,199.00	2,604,246.00	2,523,813.38	80,432.62
Salaries of Secretarial and Clerical Assistants	99,892.00	376.00	100,268.00	100,267.95	0.05
Other Salaries	87,649.00	140,457.00	228,106.00	228,081.00	25.00
Other Purchased Services (400-500 series)	5,759.77	846.24	6,606.01	4,964.53	1,641.48
Supplies and Materials	20,160.00	(613.50)	19,546.50	15,578.26	3,968.24
Total Undistributed Expenditures - Guidance	<u>2,667,507.77</u>	<u>291,264.74</u>	<u>2,958,772.51</u>	<u>2,872,705.12</u>	<u>86,067.39</u>
Educational Media Services/School Library:					
Salaries	814,884.66	62,720.47	877,605.13	843,983.00	33,622.13
Purchased Prof. and Tech. Services	6,686.94	-	6,686.94	6,172.56	514.38
Other Purchased Services	10,353.37	2,633.40	12,986.77	10,376.28	2,610.49
Supplies and Materials	78,807.50	(9,849.57)	68,957.93	64,883.74	4,074.19
Other Objects	-	-	-	-	-
Total Educational Media Services/School Library	<u>910,732.47</u>	<u>55,504.30</u>	<u>966,236.77</u>	<u>925,415.58</u>	<u>40,821.19</u>
Instructional Staff Training Services:					
Other Purchased Prof. and Tech. Services	-	2,632.00	2,632.00	2,632.00	-
Total Instructional Staff Training Services	<u>-</u>	<u>2,632.00</u>	<u>2,632.00</u>	<u>2,632.00</u>	<u>-</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	3,271,032.68	(97,255.39)	3,173,777.29	3,151,799.70	21,977.59
Salaries of Secretarial and Clerical Assistants	1,385,535.59	(90,584.46)	1,294,951.13	1,194,400.25	100,550.88
Other Purchased Services	123,307.94	20,428.15	143,736.09	125,092.70	18,643.39
Supplies and Materials	185,981.00	(19,263.71)	166,717.29	143,015.90	23,701.39
Other Objects	32,200.00	17,000.00	49,200.00	32,880.36	16,319.64
Total Support Services School Administration	<u>4,998,057.21</u>	<u>(169,675.41)</u>	<u>4,828,381.80</u>	<u>4,647,188.91</u>	<u>181,192.89</u>
Other Operating and Maintenance of Plant					
Salaries	384,682.61	8,809.76	393,492.37	373,836.52	19,655.85
General Supplies	5,000.00	(5,000.00)	-	-	-
Total Other Operations and Maintenance of Plant Services	<u>389,682.61</u>	<u>3,809.76</u>	<u>393,492.37</u>	<u>373,836.52</u>	<u>19,655.85</u>
Undistributed Expenditures - Security					
Salaries	917,851.46	(55,165.84)	862,685.62	780,403.63	82,281.99
General Supplies	34,450.00	7,889.75	42,339.75	40,176.78	2,162.97
Total Undistributed Expenditures - Security	<u>952,301.46</u>	<u>(47,276.09)</u>	<u>905,025.37</u>	<u>820,580.41</u>	<u>84,444.96</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>1,341,984.07</u>	<u>(43,466.33)</u>	<u>1,298,517.74</u>	<u>1,194,416.93</u>	<u>104,100.81</u>
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	350.00	-	350.00	-	350.00
Total Student Transportation Services	<u>350.00</u>	<u>-</u>	<u>350.00</u>	<u>-</u>	<u>350.00</u>
Undistributed Expenditures Before Unallocated Benefits	<u>12,601,430.88</u>	<u>188,686.73</u>	<u>12,790,117.61</u>	<u>12,235,809.55</u>	<u>554,308.06</u>
Unallocated Benefits:					
Group Insurance	31,122,502.00	(528,500.00)	30,594,002.00	30,594,002.00	-
Total Personal Services - Employee Benefits	<u>31,122,502.00</u>	<u>(528,500.00)</u>	<u>30,594,002.00</u>	<u>30,594,002.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>43,723,932.88</u>	<u>(339,813.27)</u>	<u>43,384,119.61</u>	<u>42,829,811.55</u>	<u>554,308.06</u>
Total General Current Expense	<u>105,821,126.21</u>	<u>(1,500,089.94)</u>	<u>104,321,036.27</u>	<u>101,422,937.96</u>	<u>2,898,098.31</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, 2018**

DISTRICT WIDE

			2018		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Capital Outlay:					
Equipment:					
Grades 1 - 5	-	4,200.00	\$ 4,200.00	4,200.00	\$ -
Grades 9-12	-	2,624.00	2,624.00	2,624.00	-
Special Services	-	-	-	-	-
Resource Room/Resource Center	-	4,433.00	4,433.00	4,433.00	-
Undistributed Expenditures:	-	-	-	-	-
Instruction	53,549.00	63,777.90	117,326.90	116,627.09	699.81
Support Services - Students - Regular	-	3,865.00	3,865.00	3,864.36	0.64
School Administration	119,405.00	93,350.04	212,755.04	200,110.89	12,644.15
Operation and Maintenance of Plant Services	-	4,600.00	4,600.00	-	4,600.00
Total Equipment	<u>172,954.00</u>	<u>176,849.94</u>	<u>349,803.94</u>	<u>331,859.34</u>	<u>17,944.60</u>
Total Capital Outlay	<u>172,954.00</u>	<u>176,849.94</u>	<u>349,803.94</u>	<u>331,859.34</u>	<u>17,944.60</u>
Total School Based Expenditures	<u>105,994,080.21</u>	<u>(1,323,240.00)</u>	<u>104,670,840.21</u>	<u>101,754,797.30</u>	<u>2,916,042.91</u>
Other Financing Sources:					
Operating Transfer In	<u>105,972,225.25</u>	<u>(1,323,240.00)</u>	<u>104,648,985.25</u>	<u>101,800,508.99</u>	<u>\$ (2,848,476.26)</u>
Total Other Financing Sources	<u>105,972,225.25</u>	<u>(1,323,240.00)</u>	<u>104,648,985.25</u>	<u>101,800,508.99</u>	<u>(2,848,476.26)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(21,854.96)	-	(21,854.96)	45,711.69	67,566.65
Fund Balances, July 1	<u>21,854.96</u>	<u>-</u>	<u>21,854.96</u>	<u>21,854.96</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 67,566.65</u>	<u>\$ 67,566.65</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, 2018**

SCHOOL: VINELAND HIGH SCHOOL

	2018		ACTUAL	VARIANCE FINAL TO ACTUAL	
	ORIGINAL BUDGET	BUDGET TRANSFERS			FINAL BUDGET
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 9-12 Salaries of Teachers	\$ 9,743,499.80	\$ (101,541.74)	\$ 9,641,958.06	\$ 9,498,303.33	\$ 143,654.73
Regular Programs - Undistributed Instruction:					
Other Purchased Services	83,148.96	12,337.99	95,486.95	95,486.95	-
General Supplies	216,842.86	(100,896.13)	115,946.73	99,091.39	16,855.34
Textbooks	25,000.00	(14,133.80)	10,866.20	10,866.20	-
Total Regular Programs - Instruction	10,068,491.62	(204,233.68)	9,864,257.94	9,703,747.87	160,510.07
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	127,019.00	600.00	127,619.00	126,744.00	875.00
Other Salaries for Instruction	113,844.17	105,000.00	218,844.17	101,119.34	117,724.83
Purchased Professional-Educational Services	22,478.00	(22,478.00)	-	-	-
Other Purchased Services (400-500 series)	1,000.00		1,000.00		1,000.00
General Supplies	6,150.00		6,150.00	6,060.60	89.40
Textbooks	3,000.00		3,000.00	2,877.60	122.40
Other Objects	1,800.00		1,800.00	1,065.20	734.80
Total Cognitive - Mild	275,291.17	83,122.00	358,413.17	237,866.74	120,546.43
Cognitive - Moderate:					
Salaries of Teachers	221,751.00		221,751.00	221,001.00	750.00
Other Salaries for Instruction	221,145.55		221,145.55	142,905.17	78,240.38
Purchased Professional-Educational Services	44,956.00	(44,956.00)	-	-	-
Other Purchased Services (400-500 series)	1,000.00		1,000.00		1,000.00
General Supplies	3,500.00		3,500.00	2,038.40	1,461.60
Textbooks	800.00		800.00	800.00	800.00
Other Objects	1,800.00		1,800.00	723.22	1,076.78
Total Cognitive - Moderate	494,952.55	(44,956.00)	449,996.55	366,667.79	83,328.76
Learning and/or Language Disabilities:					
Salaries of Teachers	544,027.00		544,027.00	519,738.08	24,288.92
Other Salaries for Instruction	228,613.12	972.66	229,585.78	225,840.41	3,745.37
Purchased Professional-Educational Services	44,956.00	(44,956.00)	-	-	-
Other Purchased Services (400-500 series)	1,000.00		1,000.00		1,000.00
General Supplies	10,400.00		10,400.00	5,775.78	4,624.22
Textbooks	6,000.00		6,000.00	756.47	5,243.53
Other Objects	1,200.00		1,200.00	445.99	754.01
Total Learning and/or Language Disabilities	836,196.12	(43,983.34)	792,212.78	752,556.73	39,656.05
Auditory Impairments:					
Salaries of Teachers	77,796.00		77,796.00	77,671.00	125.00
Other Salaries for Instruction	127,451.91	15,264.64	142,716.55	142,716.55	-
Other Purchased Services (400-500 series)	500.00	(197.13)	302.87		302.87
General Supplies	2,000.00	(1,802.87)	197.13	197.13	-
Textbooks	1,000.00	(1,000.00)	-	-	-
Total Auditory Impairments	208,747.91	12,264.64	221,012.55	220,584.68	427.87
Behavioral Disabilities:					
Salaries of Teachers	283,834.00	56,600.00	340,434.00	207,347.32	\$ 133,086.68
Other Salaries for Instruction	138,082.33	(1,600.00)	136,482.33	134,007.80	2,474.53
Purchased Professional-Educational Services	44,956.00	(44,956.00)	-	-	-
Other Purchased Services (400-500 series)	3,750.00		3,750.00		3,750.00
General Supplies	7,500.00		7,500.00	5,605.88	1,894.12
Textbooks	4,000.00		4,000.00		4,000.00
Other Objects	5,000.00	(500.00)	4,500.00	962.78	3,537.22
Total Behavioral Disabilities	487,122.33	9,544.00	496,666.33	347,923.78	148,742.55
Resource Room/Resource Center:					
Salaries of Teachers	2,952,212.00	(266,203.37)	2,686,008.63	2,599,724.35	86,284.28
Other Salaries for Instruction	534,627.15	5,861.07	540,488.22	540,488.22	-
Other Purchased Services (400-500 series)	1,000.00		1,000.00	180.00	820.00
General Supplies	15,275.00		15,275.00	10,987.99	4,287.01
Textbooks	8,000.00		8,000.00	1,523.33	6,476.67
Other Objects	4,100.00		4,100.00		4,100.00
Total Resource Room/Resource Center	3,515,214.15	(260,342.30)	3,254,871.85	3,152,903.89	101,967.96

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, 2018**

SCHOOL: VINELAND HIGH SCHOOL

			2018		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Autism:					
Salaries of Teachers	139,627.00	5,005.00	144,632.00	144,132.00	500.00
Other Salaries for Instruction	124,987.28		124,987.28	101,815.02	23,172.26
Purchased Professional-Educational Services	44,956.00	(44,956.00)	-		-
General Supplies	4,150.00		4,150.00	4,078.28	71.72
Textbooks	2,500.00		2,500.00	1,018.14	1,481.86
Other Objects	2,000.00		2,000.00	1,502.02	497.98
Total Autism	<u>318,220.28</u>	<u>(39,951.00)</u>	<u>278,269.28</u>	<u>252,545.46</u>	<u>25,723.82</u>
Total Special Education - Instruction	<u>6,135,744.51</u>	<u>(284,302.00)</u>	<u>5,851,442.51</u>	<u>5,331,049.07</u>	<u>520,393.44</u>
Bilingual Education - Instruction:					
Salaries of Teachers	350,447.00		350,447.00	350,447.00	-
General Supplies	5,500.00		5,500.00	5,461.63	38.37
Total Bilingual Education - Instruction	<u>355,947.00</u>	<u>-</u>	<u>355,947.00</u>	<u>355,908.63</u>	<u>38.37</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	136,045.00	7,500.00	143,545.00	134,888.50	8,656.50
Purchased Services	28,400.00	319.23	28,719.23	28,702.23	17.00
Other Objects	21,000.00	(319.23)	20,680.77	13,360.00	7,320.77
Total School Sponsored Cocurricular Activities - Instruction	<u>185,445.00</u>	<u>7,500.00</u>	<u>192,945.00</u>	<u>176,950.73</u>	<u>15,994.27</u>
School Sponsored Athletics - Instruction:					
Salaries	596,330.20		596,330.20	590,441.38	5,888.82
Purchased Services (300-500 Series)	141,738.86	(1,063.00)	140,675.86	130,974.94	9,700.92
Supplies & Materials	69,349.03	62,763.00	132,112.03	127,734.88	4,377.15
Other Objects	7,350.00	(4,200.00)	3,150.00	3,090.00	60.00
Total School Sponsored Athletics - Instruction	<u>814,768.09</u>	<u>57,500.00</u>	<u>872,268.09</u>	<u>852,241.20</u>	<u>20,026.89</u>
Other Instructional Programs - Instruction:					
Salaries	27,000.00	1,698.75	28,698.75	28,698.75	-
	<u>27,000.00</u>	<u>1,698.75</u>	<u>28,698.75</u>	<u>28,698.75</u>	<u>-</u>
Total Instruction	<u>17,587,396.22</u>	<u>(421,836.93)</u>	<u>17,165,559.29</u>	<u>16,448,596.25</u>	<u>716,963.04</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	85,231.00	35,399.00	120,630.00	114,343.83	6,286.17
Salaries of Drop-Out Prevention Officer/Coordinator	68,053.61	(22,000.00)	46,053.61		46,053.61
Other Purchased Services (400-500 series)	350.00		350.00		350.00
Total Attendance and Social Work Services	<u>153,634.61</u>	<u>13,399.00</u>	<u>167,033.61</u>	<u>114,343.83</u>	<u>52,689.78</u>
Health Services:					
Salaries	468,226.00	(31,418.00)	436,808.00	393,494.00	43,314.00
Salaries of Social Services Coordinators	139,617.00	3,494.00	143,111.00	138,963.53	4,147.47
Purchased Professional/Technical Services	300.00		300.00		300.00
Other Purchased Services (400-500 series)	2,142.49	2,650.00	4,792.49	4,209.03	583.46
Supplies and Materials	12,840.00		12,840.00	11,400.96	1,439.04
Total Health Services	<u>623,125.49</u>	<u>(25,274.00)</u>	<u>597,851.49</u>	<u>548,067.52</u>	<u>49,783.97</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, 2018**

SCHOOL: VINELAND HIGH SCHOOL

	2018		FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	\$ 808,546.00	\$ 67,600.00	\$ 876,146.00	\$ 832,905.34	\$ 43,240.66
Salaries of Secretarial and Clerical Assistants	99,892.00	376.00	100,268.00	100,267.95	0.05
Other Salaries		83,899.00	83,899.00	83,899.00	-
Other Purchased Services (400-500 series)	2,041.52		2,041.52	1,884.48	157.04
Supplies and Materials	6,000.00		6,000.00	4,637.01	1,362.99
Total Undistributed Expenditures - Guidance	<u>916,479.52</u>	<u>151,875.00</u>	<u>1,068,354.52</u>	<u>1,023,593.78</u>	<u>44,760.74</u>
Educational Media Services/School Library:					
Salaries	150,964.00		150,964.00	150,964.00	-
Other Purchased Services	2,703.74		2,703.74	2,495.76	207.98
Supplies and Materials	21,000.00		21,000.00	20,102.95	897.05
Total Educational Media Services/School Library	<u>174,667.74</u>	<u>-</u>	<u>174,667.74</u>	<u>173,562.71</u>	<u>1,105.03</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	799,095.54	6,085.50	805,181.04	805,181.04	-
Salaries of Secretarial and Clerical Assistants	392,202.55	(46,360.50)	345,842.05	331,872.33	13,969.72
Other Purchased Services	33,988.26	12,325.30	46,313.56	39,799.26	6,514.30
Supplies and Materials	57,040.00	(3,000.00)	54,040.00	50,058.76	3,981.24
Other Objects	30,000.00	17,000.00	47,000.00	32,880.36	14,119.64
Total Support Services School Administration	<u>1,312,326.35</u>	<u>(13,949.70)</u>	<u>1,298,376.65</u>	<u>1,259,791.75</u>	<u>38,584.90</u>
Other Operating and Maintenance of Plant					
Salaries	30,847.93		30,847.93	29,262.26	1,585.67
General Supplies	5,000.00	(5,000.00)	-	-	-
Total Other Operations and Maintenance of Plant Services	<u>35,847.93</u>	<u>(5,000.00)</u>	<u>30,847.93</u>	<u>29,262.26</u>	<u>1,585.67</u>
Undistributed Expenditures - Security					
Salaries	435,890.88	(4,500.00)	431,390.88	367,586.54	63,804.34
General Supplies	10,950.00	100.00	11,050.00	10,992.31	57.69
Total Undistributed Expenditures - Security	<u>446,840.88</u>	<u>(4,400.00)</u>	<u>442,440.88</u>	<u>378,578.85</u>	<u>63,862.03</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>482,688.81</u>	<u>(9,400.00)</u>	<u>473,288.81</u>	<u>407,841.11</u>	<u>65,447.70</u>
Undistributed Expenditures Before Unallocated Benefits	<u>3,662,922.52</u>	<u>116,650.30</u>	<u>3,779,572.82</u>	<u>3,527,200.70</u>	<u>252,372.12</u>
Unallocated Benefits:					
Group Insurance	8,663,559.00	(393,500.00)	8,270,059.00	8,270,059.00	-
Total Personal Services - Employee Benefits	<u>8,663,559.00</u>	<u>(393,500.00)</u>	<u>8,270,059.00</u>	<u>8,270,059.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>12,326,481.52</u>	<u>(276,849.70)</u>	<u>12,049,631.82</u>	<u>11,797,259.70</u>	<u>252,372.12</u>
Total General Current Expense	<u>29,913,877.74</u>	<u>(698,686.63)</u>	<u>29,215,191.11</u>	<u>28,245,855.95</u>	<u>969,335.16</u>
Capital Outlay:					
Equipment:					
Grades 9-12		2,624.00	2,624.00	2,624.00	-
Undistributed Expenditures:					
Instruction		18,564.85	18,564.85	18,564.85	-
School Administration	55,200.00	54,195.78	109,395.78	109,395.78	-
Total Equipment	<u>55,200.00</u>	<u>75,384.63</u>	<u>130,584.63</u>	<u>130,584.63</u>	<u>-</u>
Total Capital Outlay	<u>55,200.00</u>	<u>75,384.63</u>	<u>130,584.63</u>	<u>130,584.63</u>	<u>-</u>
Total School Based Expenditures	<u>29,969,077.74</u>	<u>(623,302.00)</u>	<u>29,345,775.74</u>	<u>28,376,440.58</u>	<u>969,335.16</u>
Other Financing Sources:					
Operating Transfer In	\$ 29,954,413.85	\$ (623,302.00)	\$ 29,331,111.85	\$ 28,386,794.05	\$ (944,317.80)
Total Other Financing Sources	<u>29,954,413.85</u>	<u>(623,302.00)</u>	<u>29,331,111.85</u>	<u>28,386,794.05</u>	<u>(944,317.80)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(14,663.89)	-	(14,663.89)	10,353.47	25,017.36
Fund Balances, July 1	<u>14,663.89</u>	<u>-</u>	<u>14,663.89</u>	<u>14,663.89</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 25,017.36</u>	<u>\$ 25,017.36</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, 2018**

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

	2018		FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	\$ 3,596,766.60	\$ (405,187.50)	\$ 3,191,579.10	\$ 3,040,840.04	\$ 150,739.06
Other Purchased Services	25,436.79		25,436.79	19,916.18	5,520.61
General Supplies	82,147.62	(25,525.00)	56,622.62	41,190.02	15,432.60
Textbooks	1,000.00	(1,000.00)	-	-	-
Total Regular Programs - Instruction	<u>3,705,351.01</u>	<u>(431,712.50)</u>	<u>3,273,638.51</u>	<u>3,101,946.24</u>	<u>171,692.27</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	240,294.00	26,244.00	266,538.00	265,413.00	1,125.00
Other Salaries for Instruction	103,003.08	(3,000.00)	100,003.08	88,380.42	11,622.66
Other Purchased Services (400-500 series)	750.00		750.00	420.00	330.00
General Supplies	10,200.00		10,200.00	10,035.68	164.32
Other Objects	1,200.00		1,200.00	977.84	222.16
Total Learning and/or Language Disabilities	<u>355,447.08</u>	<u>23,244.00</u>	<u>378,691.08</u>	<u>365,226.94</u>	<u>13,464.14</u>
Behavioral Disabilities:					
Salaries of Teachers	121,179.00	(103,346.00)	17,833.00	16,329.10	1,503.90
Other Salaries for Instruction	92,133.11	(43,756.00)	48,377.11	48,036.20	340.91
Purchased Professional-Educational Services	656.00		656.00		656.00
Other Purchased Services (400-500 series)	800.00	(400.00)	400.00		400.00
General Supplies	5,700.00	(4,850.00)	850.00	600.29	249.71
Other Objects	2,400.00	(1,200.00)	1,200.00	744.44	455.56
Total Behavioral Disabilities	<u>222,868.11</u>	<u>(153,552.00)</u>	<u>69,316.11</u>	<u>65,710.03</u>	<u>3,606.08</u>
Resource Room/Resource Center:					
Salaries of Teachers	1,002,597.00		1,002,597.00	872,208.00	130,389.00
Other Salaries for Instruction	163,222.60		163,222.60	139,061.17	24,161.43
Purchased Professional-Educational Services	67,926.00		67,926.00		67,926.00
General Supplies	22,200.00	(10,000.00)	12,200.00	11,598.00	602.00
Other Objects	4,200.00		4,200.00	1,333.10	2,866.90
Total Resource Room/Resource Center	<u>1,260,145.60</u>	<u>(10,000.00)</u>	<u>1,250,145.60</u>	<u>1,024,200.27</u>	<u>225,945.33</u>
Autism:					
Salaries of Teachers	171,737.00	10,962.89	182,699.89	181,074.89	1,625.00
Other Salaries for Instruction	182,862.39		182,862.39	169,109.95	13,752.44
General Supplies	14,970.00	(5,654.26)	9,315.74	8,399.87	915.87
Other Objects	3,800.00		3,800.00	3,341.57	458.43
Total Autism	<u>373,369.39</u>	<u>5,308.63</u>	<u>378,678.02</u>	<u>361,926.28</u>	<u>16,751.74</u>
Total Special Education - Instruction	<u>2,211,830.18</u>	<u>(134,999.37)</u>	<u>2,076,830.81</u>	<u>1,817,063.52</u>	<u>259,767.29</u>
Bilingual Education - Instruction:					
Salaries of Teachers	19,711.89	95,000.00	114,711.89	19,909.00	94,802.89
Total Bilingual Education - Instruction	<u>19,711.89</u>	<u>95,000.00</u>	<u>114,711.89</u>	<u>19,909.00</u>	<u>94,802.89</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	16,230.00	(190.00)	16,040.00	16,040.00	-
Supplies & Materials	1,000.00	(1,000.00)	-	-	-
Total School Sponsored Cocurricular Activities - Instruction	<u>17,230.00</u>	<u>(1,190.00)</u>	<u>16,040.00</u>	<u>16,040.00</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries	5,120.00	1,280.00	6,400.00	6,400.00	-
Supplies & Materials	500.00	(500.00)	-	-	-
Total School Sponsored Athletics - Instruction	<u>5,620.00</u>	<u>780.00</u>	<u>6,400.00</u>	<u>6,400.00</u>	<u>-</u>
Before/After School Programs - Instruction					
Salaries of Teacher Tutors	18,450.00	8,200.00	26,650.00	18,252.50	8,397.50
Total Before/After School Programs - Instruction	<u>18,450.00</u>	<u>8,200.00</u>	<u>26,650.00</u>	<u>18,252.50</u>	<u>8,397.50</u>
Total Instruction	<u>5,978,193.08</u>	<u>(463,921.87)</u>	<u>5,514,271.21</u>	<u>4,979,611.26</u>	<u>534,659.95</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

	2018		2018 FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 23,161.00	\$ 11,533.00	\$ 34,694.00	\$ 33,174.00	\$ 1,520.00
Total Attendance and Social Work Services	<u>23,161.00</u>	<u>11,533.00</u>	<u>34,694.00</u>	<u>33,174.00</u>	<u>1,520.00</u>
Health Services:					
Salaries	74,293.00	(1,800.00)	72,493.00	71,793.00	700.00
Salaries of Social Services Coordinators	58,983.00		58,983.00	58,983.00	-
Supplies and Materials	2,900.00	(100.00)	2,800.00	1,749.22	1,050.78
Total Health Services	<u>136,176.00</u>	<u>(1,900.00)</u>	<u>134,276.00</u>	<u>132,525.22</u>	<u>1,750.78</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	168,687.00		168,687.00	168,687.00	-
Other Salaries	1,250.00		1,250.00	1,250.00	-
Other Purchased Services (400-500 series)	846.24	846.24	1,692.48	846.24	846.24
Supplies and Materials	750.00		750.00	692.44	57.56
Total Other Support Services - Students - Regular	<u>171,533.24</u>	<u>846.24</u>	<u>172,379.48</u>	<u>171,475.68</u>	<u>903.80</u>
Educational Media Services/School Library:					
Salaries	27,468.00	30,700.00	58,168.00	26,926.60	31,241.40
Other Purchased Services	2,852.85	2,633.40	5,486.25	3,541.28	1,944.97
Total Educational Media Services/School Library	<u>30,320.85</u>	<u>33,333.40</u>	<u>63,654.25</u>	<u>30,467.88</u>	<u>33,186.37</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	249,950.48		249,950.48	246,304.80	3,645.68
Salaries of Secretarial and Clerical Assistants	151,135.00	(19,201.04)	131,933.96	73,946.60	57,987.36
Other Purchased Services	12,675.15	1,138.39	13,813.54	13,483.59	329.95
Supplies and Materials	15,500.00	2,000.00	17,500.00	12,149.84	5,350.16
Other Objects	2,200.00		2,200.00		2,200.00
Total Support Services School Administration	<u>431,460.63</u>	<u>(16,062.65)</u>	<u>415,397.98</u>	<u>345,884.83</u>	<u>69,513.15</u>
Undistributed Expenditures - Security					
Salaries	58,830.56	2,840.62	61,671.18	60,969.78	701.40
General Supplies	3,500.00	925.00	4,425.00	4,236.29	188.71
Total Undistributed Expenditures - Security	<u>62,330.56</u>	<u>3,765.62</u>	<u>66,096.18</u>	<u>65,206.07</u>	<u>890.11</u>
Total Undist. Expend Oper & Maint of Plant Serv.	<u>62,330.56</u>	<u>3,765.62</u>	<u>66,096.18</u>	<u>65,206.07</u>	<u>890.11</u>
Undistributed Expenditures Before Unallocated Benefits	<u>854,982.28</u>	<u>31,515.61</u>	<u>886,497.89</u>	<u>778,733.68</u>	<u>107,764.21</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

			2018		VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Unallocated Benefits:					
Group Insurance	\$ 2,960,996.50		\$ 2,960,996.50	\$ 2,960,996.50	\$ -
Total Personal Services - Employee Benefits	<u>2,960,996.50</u>	<u>-</u>	<u>2,960,996.50</u>	<u>2,960,996.50</u>	<u>-</u>
Total Undistributed Expenditures	<u>3,815,978.78</u>	<u>31,515.61</u>	<u>3,847,494.39</u>	<u>3,739,730.18</u>	<u>107,764.21</u>
Total General Current Expense	<u>9,794,171.86</u>	<u>(432,406.26)</u>	<u>9,361,765.60</u>	<u>8,719,341.44</u>	<u>642,424.16</u>
Capital Outlay:					
Equipment:					
School Administration	64,205.00	39,154.26	103,359.26	90,715.11	12,644.15
Operation and Maintenance of Plant Services		4,600.00	4,600.00		4,600.00
Total Equipment	<u>64,205.00</u>	<u>43,754.26</u>	<u>107,959.26</u>	<u>90,715.11</u>	<u>17,244.15</u>
Total Capital Outlay	<u>64,205.00</u>	<u>43,754.26</u>	<u>107,959.26</u>	<u>90,715.11</u>	<u>17,244.15</u>
Total School Based Expenditures	<u>9,858,376.86</u>	<u>(388,652.00)</u>	<u>9,469,724.86</u>	<u>8,810,056.55</u>	<u>659,668.31</u>
Other Financing Sources:					
Operating Transfer In	\$ 9,853,166.24	\$ (388,652.00)	\$ 9,464,514.24	\$ 8,810,890.97	\$ (653,623.27)
Total Other Financing Sources	<u>9,853,166.24</u>	<u>(388,652.00)</u>	<u>9,464,514.24</u>	<u>8,810,890.97</u>	<u>(653,623.27)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(5,210.62)	-	(5,210.62)	834.42	6,045.04
Fund Balances, July 1	<u>5,210.62</u>	<u>-</u>	<u>5,210.62</u>	<u>5,210.62</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 6,045.04</u>	<u>\$ 6,045.04</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, 2018**

SCHOOL: DANE BARSE PUBLIC SCHOOL

	2018		ACTUAL	VARIANCE ACTUAL TO BUDGE
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Regular Programs - Instruction				
Salaries of Teachers:				
Preschool/Kindergarten	\$ 204,973.00		\$ 204,973.00	\$ 204,173.00
Grades 1-5 Salaries of Teachers	1,208,672.24	2,759.91	1,211,432.15	1,211,432.15
Regular Programs - Undistributed Instruction:				
Other Salaries for Instruction	70,319.39	699.61	71,019.00	71,019.00
Other Purchased Services	17,434.85		17,434.85	12,041.40
General Supplies	76,853.50	-	76,853.50	64,450.96
Textbooks				
Total Regular Programs - Instruction	<u>1,578,252.98</u>	<u>3,459.52</u>	<u>1,581,712.50</u>	<u>1,563,116.51</u>
Resource Room/Resource Center:				
Salaries of Teachers	381,167.00		381,167.00	378,542.00
General Supplies	10,084.80		10,084.80	5,119.45
Textbooks	4,000.00		4,000.00	4,000.00
Other Objects	1,620.00		1,620.00	1,620.00
Total Resource Room/Resource Center	<u>396,871.80</u>	<u>-</u>	<u>396,871.80</u>	<u>383,661.45</u>
Total Special Education - Instruction	<u>396,871.80</u>	<u>-</u>	<u>396,871.80</u>	<u>383,661.45</u>
Basic Skills/Remedial - Instruction:				
Salaries of Teachers	141,132.00		141,132.00	141,132.00
General Supplies	1,500.00		1,500.00	782.52
Total Basic Skills/Remedial - Instruction	<u>142,632.00</u>	<u>-</u>	<u>142,632.00</u>	<u>141,914.52</u>
Bilingual Education - Instruction:				
Salaries of Teachers	101,590.00		101,590.00	60,446.00
General Supplies	1,000.00		1,000.00	941.05
Total Bilingual Education - Instruction	<u>102,590.00</u>	<u>-</u>	<u>102,590.00</u>	<u>61,387.05</u>
School Sponsored Cocurricular Activities - Instruction:				
Salaries	6,750.00	4,000.00	10,750.00	10,282.00
Supplies & Materials	250.00		250.00	168.29
Total School Sponsored Cocurricular Activities - Instruction	<u>7,000.00</u>	<u>4,000.00</u>	<u>11,000.00</u>	<u>10,450.29</u>
Total Instruction	<u>2,227,346.78</u>	<u>7,459.52</u>	<u>2,234,806.30</u>	<u>2,160,529.82</u>
Health Services:				
Salaries	65,909.00	(600.00)	65,309.00	65,309.00
Salaries of Social Services Coordinators	35,896.50		35,896.50	35,896.40
Other Purchased Services (400-500 series)	100.00		100.00	18.98
Supplies and Materials	3,230.00		3,230.00	1,030.16
Total Health Services	<u>105,135.50</u>	<u>(600.00)</u>	<u>104,535.50</u>	<u>102,254.54</u>
Undistributed Expenditures - Guidance				
Salaries of Other Professional Staff	85,399.00		85,399.00	85,399.00
Supplies and Materials	320.00	(320.00)	-	-
Total Undistributed Expenditures - Guidance	<u>85,719.00</u>	<u>(320.00)</u>	<u>85,399.00</u>	<u>85,399.00</u>
Educational Media Services/School Library:				
Salaries	41,144.00		41,144.00	41,144.00
Supplies and Materials	3,500.00		3,500.00	2,950.35
Total Educational Media Services/School Library	<u>44,644.00</u>	<u>-</u>	<u>44,644.00</u>	<u>44,094.35</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

SCHOOL: DANE BARSE PUBLIC SCHOOL

			2018		VARIANCE ACTUAL TO BUDGE
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 135,860.18		\$ 135,860.18	\$ 133,878.96	\$ 1,981.22
Salaries of Secretarial and Clerical Assistants	78,533.00		78,533.00	76,094.42	2,438.58
Other Purchased Services	4,323.50	165.34	4,488.84	4,217.83	271.01
Supplies and Materials	9,750.00	(4,000.00)	5,750.00	3,081.80	2,668.20
Total Support Services School Administration	<u>228,466.68</u>	<u>(3,834.66)</u>	<u>224,632.02</u>	<u>217,273.01</u>	<u>7,359.01</u>
Other Operating and Maintenance of Plant					
Salaries	32,183.49	(2,704.86)	29,478.63	26,840.49	2,638.14
Total Other Operations and Maintenance of Plant Services	<u>32,183.49</u>	<u>(2,704.86)</u>	<u>29,478.63</u>	<u>26,840.49</u>	<u>2,638.14</u>
Undistributed Expenditures - Security					
Salaries	27,261.97		27,261.97	26,976.86	285.11
General Supplies	1,000.00		1,000.00	328.48	671.52
Total Undistributed Expenditures - Security	<u>28,261.97</u>	<u>-</u>	<u>28,261.97</u>	<u>27,305.34</u>	<u>956.63</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>60,445.46</u>	<u>(2,704.86)</u>	<u>57,740.60</u>	<u>54,145.83</u>	<u>3,594.77</u>
Undistributed Expenditures Before Unallocated Benefits	<u>524,410.64</u>	<u>(7,459.52)</u>	<u>516,951.12</u>	<u>503,166.73</u>	<u>13,784.39</u>
Unallocated Benefits:					
Group Insurance	1,070,454.00		1,070,454.00	1,070,454.00	-
Total Personal Services - Employee Benefits	1,070,454.00	-	1,070,454.00	1,070,454.00	-
Total Undistributed Expenditures	<u>1,594,864.64</u>	<u>(7,459.52)</u>	<u>1,587,405.12</u>	<u>1,573,620.73</u>	<u>13,784.39</u>
Total General Current Expense	<u>3,822,211.42</u>	<u>-</u>	<u>3,822,211.42</u>	<u>3,734,150.55</u>	<u>88,060.87</u>
Total School Based Expenditures	<u>3,822,211.42</u>	<u>-</u>	<u>3,822,211.42</u>	<u>3,734,150.55</u>	<u>88,060.87</u>
Total Capital Outlay					
Operating Transfer In	\$ 3,822,211.42	\$ -	\$ 3,822,211.42	\$ 3,734,157.25	\$ (88,054.17)
Total Other Financing Sources	<u>3,822,211.42</u>	<u>-</u>	<u>3,822,211.42</u>	<u>3,734,157.25</u>	<u>(88,054.17)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	6.70	6.70
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6.70</u>	<u>\$ 6.70</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, 2018**

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

	2018		FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 310,185.00	\$ 18,294.00	\$ 328,479.00	\$ 326,879.00	\$ 1,600.00
Grades 1-5 Salaries of Teachers	2,035,305.74	138,261.33	2,173,567.07	2,120,729.87	52,837.20
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	94,463.80	(4,663.80)	89,800.00	89,800.00	-
Other Purchased Services	32,232.76	(7,300.00)	24,932.76	24,318.08	614.68
General Supplies	114,794.00	(57,050.05)	57,743.95	57,220.17	523.78
Textbooks	1,000.00	(1,000.00)	-	-	-
Total Regular Programs - Instruction	<u>2,587,981.30</u>	<u>86,541.48</u>	<u>2,674,522.78</u>	<u>2,618,947.12</u>	<u>55,575.66</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	344,553.00	(18,000.00)	326,553.00	310,030.69	16,522.31
Other Salaries for Instruction	114,642.10	6,262.90	120,905.00	120,905.00	-
Other Purchased Services (400-500 series)			-	-	-
General Supplies	13,155.00	(1,823.00)	11,332.00	11,331.48	0.52
Other Objects	2,408.53		2,408.53	1,995.06	413.47
Total Learning and/or Language Disabilities	<u>474,758.63</u>	<u>(13,560.10)</u>	<u>461,198.53</u>	<u>444,262.23</u>	<u>16,936.30</u>
Resource Room/Resource Center:					
Salaries of Teachers	357,597.00	(8,014.21)	349,582.79	349,582.79	-
Other Salaries for Instruction			-	-	-
General Supplies	9,623.59		9,623.59	9,394.98	228.61
Other Objects	1,370.73		1,370.73	655.51	715.22
Total Resource Room/Resource Center	<u>368,591.32</u>	<u>(8,014.21)</u>	<u>360,577.11</u>	<u>359,633.28</u>	<u>943.83</u>
Total Special Education - Instruction	<u>843,349.95</u>	<u>(21,574.31)</u>	<u>821,775.64</u>	<u>803,895.51</u>	<u>17,880.13</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	400,989.00	(78,586.82)	322,402.18	322,402.18	-
General Supplies	1,150.00		1,150.00	1,045.65	104.35
Total Basic Skills/Remedial - Instruction	<u>402,139.00</u>	<u>(78,586.82)</u>	<u>323,552.18</u>	<u>323,447.83</u>	<u>104.35</u>
Bilingual Education - Instruction:					
Salaries of Teachers	79,846.50		79,846.50	79,845.80	0.70
General Supplies	1,250.00	(1,250.00)	-	-	-
Total Bilingual Education - Instruction	<u>81,096.50</u>	<u>(1,250.00)</u>	<u>79,846.50</u>	<u>79,845.80</u>	<u>0.70</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	11,845.00	(2,480.66)	9,364.34	9,364.34	-
Supplies & Materials	1,000.00	(740.86)	259.14	259.14	-
Total School Sponsored Cocurricular Activities - Instruction	<u>12,845.00</u>	<u>(3,221.52)</u>	<u>9,623.48</u>	<u>9,623.48</u>	<u>-</u>
Total Instruction	<u>3,927,411.75</u>	<u>(18,091.17)</u>	<u>3,909,320.58</u>	<u>3,835,759.74</u>	<u>73,560.84</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	41,915.00	294.47	42,209.47	42,209.47	-
Total Attendance and Social Work Services	<u>41,915.00</u>	<u>294.47</u>	<u>42,209.47</u>	<u>42,209.47</u>	<u>-</u>
Health Services:					
Salaries	58,000.00	47,949.69	105,949.69	103,449.69	2,500.00
Salaries of Social Services Coordinators	59,576.00		59,576.00	59,576.00	-
Other Purchased Services (400-500 series)	850.00	(388.09)	461.91	209.82	252.09
Supplies and Materials	4,600.00	(1,157.33)	3,442.67	3,442.67	-
Total Health Services	<u>123,026.00</u>	<u>46,404.27</u>	<u>169,430.27</u>	<u>166,678.18</u>	<u>2,752.09</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	144,632.00	(3,800.00)	140,832.00	111,701.21	29,130.79
Other Purchased Services (400-500 series)			-	-	-
Supplies and Materials	2,850.00	388.09	3,238.09	3,055.98	182.11
Total Undistributed Expenditures - Guidance	<u>147,482.00</u>	<u>(3,411.91)</u>	<u>144,070.09</u>	<u>114,757.19</u>	<u>29,312.90</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, 2018**

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

			2018		VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Educational Media Services/School Library:					
Salaries	\$ 68,597.00		\$ 68,597.00	\$ 68,597.00	\$ -
Supplies and Materials	5,425.00		5,425.00	4,607.86	817.14
Total Educational Media Services/School Library	<u>74,022.00</u>	<u>-</u>	<u>74,022.00</u>	<u>73,204.86</u>	<u>817.14</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	227,957.20	(95,280.00)	132,677.20	132,672.50	4.70
Salaries of Secretarial and Clerical Assistants	78,316.00		78,316.00	78,312.85	3.15
Other Purchased Services	12,239.46	(2,254.59)	9,984.87	9,968.04	16.83
Supplies and Materials	14,000.00		14,000.00	10,444.30	3,555.70
Total Support Services School Administration	<u>332,512.66</u>	<u>(97,534.59)</u>	<u>234,978.07</u>	<u>231,397.69</u>	<u>3,580.38</u>
Other Operating and Maintenance of Plant					
Salaries	49,906.27		49,906.27	48,456.46	1,449.81
Total Other Operations and Maintenance of Plant Services	<u>49,906.27</u>	<u>-</u>	<u>49,906.27</u>	<u>48,456.46</u>	<u>1,449.81</u>
Undistributed Expenditures - Security					
Salaries	29,594.12	(3,469.12)	26,125.00	25,961.96	163.04
General Supplies	3,050.00	(1,450.00)	1,600.00	1,583.87	16.13
Total Undistributed Expenditures - Security	<u>32,644.12</u>	<u>(4,919.12)</u>	<u>27,725.00</u>	<u>27,545.83</u>	<u>179.17</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>82,550.39</u>	<u>(4,919.12)</u>	<u>77,631.27</u>	<u>76,002.29</u>	<u>1,628.98</u>
Undistributed Expenditures Before Unallocated Benefits	<u>801,508.05</u>	<u>(59,166.88)</u>	<u>742,341.17</u>	<u>704,249.68</u>	<u>38,091.49</u>
Unallocated Benefits:					
Group Insurance	1,865,479.00	(110,000.00)	1,755,479.00	1,755,479.00	-
Total Personal Services - Employee Benefits	<u>1,865,479.00</u>	<u>(110,000.00)</u>	<u>1,755,479.00</u>	<u>1,755,479.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,666,987.05</u>	<u>(169,166.88)</u>	<u>2,497,820.17</u>	<u>2,459,728.68</u>	<u>38,091.49</u>
Total General Current Expense	<u>6,594,398.80</u>	<u>(187,258.05)</u>	<u>6,407,140.75</u>	<u>6,295,488.42</u>	<u>111,652.33</u>
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Instruction	32,229.00	48,393.05	80,622.05	80,622.05	-
School Sponsored and Other - Instructional					
Support Services - Students - Regular		3,865.00	3,865.00	3,864.36	0.64
Total Equipment	<u>32,229.00</u>	<u>52,258.05</u>	<u>84,487.05</u>	<u>84,486.41</u>	<u>0.64</u>
Total Capital Outlay	<u>32,229.00</u>	<u>52,258.05</u>	<u>84,487.05</u>	<u>84,486.41</u>	<u>0.64</u>
Total School Based Expenditures	<u>6,626,627.80</u>	<u>(135,000.00)</u>	<u>6,491,627.80</u>	<u>6,379,974.83</u>	<u>111,652.97</u>
Other Financing Sources:					
Operating Transfer In	\$ 6,625,479.95	\$ (135,000.00)	\$ 6,490,479.95	\$ 6,379,964.19	\$ (110,515.76)
Total Other Financing Sources	<u>6,625,479.95</u>	<u>(135,000.00)</u>	<u>6,490,479.95</u>	<u>6,379,964.19</u>	<u>(110,515.76)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,147.85)	-	(1,147.85)	(10.64)	1,137.21
Fund Balances, July 1	<u>1,147.85</u>	<u>-</u>	<u>1,147.85</u>	<u>1,147.85</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 1,137.21</u>	<u>\$ 1,137.21</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

SCHOOL: WALLACE MIDDLE SCHOOL

	2018		2018		
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	\$ 2,146,940.30	\$ 104,600.00	\$ 2,251,540.30	\$ 2,250,329.20	\$ 1,211.10
Other Purchased Services	13,629.10	1,550.00	15,179.10	14,830.21	348.89
General Supplies	88,264.00	(17,900.00)	70,364.00	63,555.03	6,808.97
Textbooks	1,500.00	(1,500.00)	-	-	-
Total Regular Programs - Instruction	2,250,333.40	86,750.00	2,337,083.40	2,328,714.44	8,368.96
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	122,907.00	(207.00)	122,700.00	122,700.00	-
Other Salaries for Instruction	59,491.65	28,746.15	88,237.80	88,237.80	-
Purchased Professional-Educational Services	22,478.00	(22,478.00)	-	-	-
Other Purchased Services (400-500 series)	750.00	-	750.00	103.69	646.31
General Supplies	11,990.00	-	11,990.00	11,575.34	414.66
Other Objects	2,800.00	-	2,800.00	2,592.65	207.35
Total Cognitive - Mild	220,416.65	6,061.15	226,477.80	225,209.48	1,268.32
Cognitive - Moderate:					
Salaries of Teachers	121,836.00	(16,900.00)	104,936.00	104,297.95	638.05
Other Salaries for Instruction	74,769.24	9,050.00	83,819.24	83,816.00	3.24
Other Purchased Services (400-500 series)	750.00	(750.00)	-	-	-
General Supplies	6,700.00	(2,400.00)	4,300.00	4,242.06	57.94
Other Objects	1,400.00	-	1,400.00	915.79	484.21
Total Cognitive - Moderate	205,455.24	(11,000.00)	194,455.24	193,271.80	1,183.44
Learning and/or Language Disabilities:					
Salaries of Teachers	198,635.00	(14,620.00)	184,015.00	183,943.37	71.63
Other Salaries for Instruction	89,063.58	(19,380.00)	69,683.58	69,683.00	0.58
Other Purchased Services (400-500 series)	750.00	-	750.00	-	750.00
General Supplies	12,800.00	(2,119.75)	10,680.25	10,184.62	495.63
Other Objects	1,200.00	-	1,200.00	689.84	510.16
Total Learning and/or Language Disabilities	302,448.58	(36,119.75)	266,328.83	264,500.83	1,828.00
Behavioral Disabilities:					
Salaries of Teachers	2,625.00	60,446.00	63,071.00	55,883.00	7,188.00
Other Salaries for Instruction	-	22,076.00	22,076.00	22,069.00	7.00
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	400.00	400.00	-	400.00
General Supplies	-	2,850.00	2,850.00	1,084.53	1,765.47
Textbooks	-	-	-	-	-
Other Objects	-	1,200.00	1,200.00	713.39	486.61
Total Behavioral Disabilities	2,625.00	86,972.00	89,597.00	79,749.92	9,847.08
Resource Room/Resource Center:					
Salaries of Teachers	605,666.00	(12,000.00)	593,666.00	587,183.32	6,482.68
Other Salaries for Instruction	97,169.16	-	97,169.16	87,931.04	9,238.12
General Supplies	11,750.00	-	11,750.00	10,904.97	845.03
Other Objects	2,130.00	-	2,130.00	1,111.94	1,018.06
Total Resource Room/Resource Center	716,715.16	(12,000.00)	704,715.16	687,131.27	17,583.89
Total Special Education - Instruction	1,447,660.63	33,913.40	1,481,574.03	1,449,863.30	31,710.73
Bilingual Education - Instruction:					
Salaries of Teachers	443,298.00	(23,000.00)	420,298.00	419,965.00	333.00
Total Bilingual Education - Instruction	443,298.00	(23,000.00)	420,298.00	419,965.00	333.00
School Sponsored Cocurricular Activities - Instruction:					
Salaries	13,310.00	5,612.50	18,922.50	18,922.50	-
Supplies & Materials	1,000.00	-	1,000.00	-	1,000.00
Total School Sponsored Cocurricular Activities - Instruction	14,310.00	5,612.50	19,922.50	18,922.50	1,000.00
School Sponsored Athletics - Instruction:					
Salaries	5,120.00	-	5,120.00	1,280.00	3,840.00
Supplies & Materials	1,000.00	58.09	1,058.09	1,058.09	-
Total School Sponsored Athletics - Instruction	6,120.00	58.09	6,178.09	2,338.09	3,840.00
Other Instructional Programs - Instruction:					
Salaries	15,150.00	-	15,150.00	14,683.75	466.25
	15,150.00	-	15,150.00	14,683.75	466.25
Total Instruction	4,176,872.03	103,333.99	4,280,206.02	4,234,487.08	45,718.94

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, 2018**

SCHOOL: WALLACE MIDDLE SCHOOL

	2018		FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 38,444.00	\$ (700.00)	\$ 37,744.00	\$ 36,974.00	\$ 770.00
Supplies and Materials	500.00		500.00		500.00
Total Attendance and Social Work Services	38,944.00	(700.00)	38,244.00	36,974.00	1,270.00
Health Services:					
Salaries	70,972.00		70,972.00	70,647.00	325.00
Salaries of Social Services Coordinators	57,383.00	27,555.00	84,938.00	84,937.38	0.62
Other Purchased Services (400-500 series)	1,316.50	65.54	1,382.04	1,282.04	100.00
Supplies and Materials	3,000.00	(125.00)	2,875.00	2,798.26	76.74
Total Health Services	132,671.50	27,495.54	160,167.04	159,664.68	502.36
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	86,399.00	86,399.00	172,798.00	172,798.00	-
Other Salaries	1,250.00	56,558.00	57,808.00	57,808.00	-
Other Purchased Services (400-500 series)	1,497.11		1,497.11	1,381.44	115.67
Supplies and Materials	350.00		350.00		350.00
Total Undistributed Expenditures - Guidance	89,496.11	142,957.00	232,453.11	231,987.44	465.67
Educational Media Services/School Library:					
Salaries	26,929.33		26,929.33	26,926.60	2.73
Other Purchased Services	1,921.78		1,921.78	1,773.48	148.30
Supplies and Materials	6,500.00		6,500.00	5,404.37	1,095.63
Total Educational Media Services/School Library	35,351.11	-	35,351.11	34,104.45	1,246.66
Support Services School Administration:					
Salaries of Principals/Assistant Principals	227,770.25	(3,300.00)	224,470.25	224,449.68	20.57
Salaries of Secretarial and Clerical Assistants	99,516.04	(4,432.53)	95,083.51	93,438.26	1,645.25
Other Purchased Services	10,841.65		10,841.65	8,470.28	2,371.37
Supplies and Materials	9,000.00	(2,900.00)	6,100.00	6,010.67	89.33
Total Support Services School Administration	347,127.94	(10,632.53)	336,495.41	332,368.89	4,126.52
Undistributed Expenditures - Security					
Salaries	73,426.02	(22,100.00)	51,326.02	51,169.08	156.94
General Supplies	2,200.00		2,200.00	2,109.80	90.20
Total Other Operations and Maintenance of Plant Services	75,626.02	(22,100.00)	53,526.02	53,278.88	247.14
Total Undist. Expend-Oper & Maint of Plant Serv.	75,626.02	(22,100.00)	53,526.02	53,278.88	247.14
Undistributed Expenditures Before Unallocated Benefits	719,216.68	137,020.01	856,236.69	848,378.34	7,858.35
Unallocated Benefits:					
Group Insurance	2,086,738.50		2,086,738.50	2,086,738.50	-
Total Personal Services - Employee Benefits	2,086,738.50	-	2,086,738.50	2,086,738.50	-
Total Undistributed Expenditures	2,805,955.18	137,020.01	2,942,975.19	2,935,116.84	7,858.35
Total General Current Expense	6,982,827.21	240,354.00	7,223,181.21	7,169,603.92	53,577.29
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Instruction	21,320.00	(3,180.00)	18,140.00	17,440.19	699.81
Total Equipment	21,320.00	(3,180.00)	18,140.00	17,440.19	699.81
Total Capital Outlay	21,320.00	(3,180.00)	18,140.00	17,440.19	699.81
Total School Based Expenditures	7,004,147.21	237,174.00	7,241,321.21	7,187,044.11	54,277.10
Other Financing Sources:					
Operating Transfer In	\$ 7,003,967.21	\$ 237,174.00	\$ 7,241,141.21	\$ 7,194,934.65	\$ (46,206.56)
Total Other Financing Sources	7,003,967.21	237,174.00	7,241,141.21	7,194,934.65	(46,206.56)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(180.00)	-	(180.00)	7,890.54	8,070.54
Fund Balances, July 1	180.00	-	180.00	180.00	-
Fund Balances, June 30	\$ -	\$ -	\$ 0.00	\$ 8,070.54	\$ 8,070.54

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, 2018**

SCHOOL: MARIE DURAND PUBLIC SCHOOL

	2018		FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 274,975.00	\$ (19,850.00)	\$ 255,125.00	\$ 249,270.00	\$ 5,855.00
Grades 1-5 Salaries of Teachers	1,686,963.74	27,859.34	1,714,823.08	1,714,823.08	-
Other Salaries for Instruction	90,550.22	206.98	90,757.20	90,757.20	-
Other Purchased Services	19,893.44		19,893.44	16,261.18	3,632.26
General Supplies	102,738.00	-	102,738.00	90,841.54	11,896.46
Textbooks			-		-
Total Regular Programs - Instruction	2,175,120.40	8,216.32	2,183,336.72	2,161,953.00	21,383.72
Learning and/or Language Disabilities:					
Salaries of Teachers	263,939.00	32,819.00	296,758.00	295,558.00	1,200.00
Other Salaries for Instruction	114,641.05	3,204.00	117,845.05	117,844.60	0.45
Purchased Professional-Educational Services	67,434.00	(67,434.00)	-	-	-
General Supplies	10,524.00		10,524.00	8,211.60	2,312.40
Other Objects	1,800.00		1,800.00	1,771.69	28.31
Total Learning and/or Language Disabilities	458,338.05	(31,411.00)	426,927.05	423,385.89	3,541.16
Resource Room/Resource Center:					
Salaries of Teachers	274,182.00	(59,000.00)	215,182.00	212,903.00	2,279.00
Other Salaries for Instruction	21,638.67	23,613.00	45,251.67	45,251.00	0.67
General Supplies	8,224.00		8,224.00	7,042.89	1,181.11
Other Objects	1,080.00		1,080.00	966.71	113.29
Total Resource Room/Resource Center	305,124.67	(35,387.00)	269,737.67	266,163.60	3,574.07
Total Special Education - Instruction	763,462.72	(66,798.00)	696,664.72	689,549.49	7,115.23
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	327,757.00	(42,282.14)	285,474.86	246,969.00	38,505.86
General Supplies	2,500.00		2,500.00	2,439.37	60.63
Total Basic Skills/Remedial - Instruction	330,257.00	(42,282.14)	287,974.86	249,408.37	38,566.49
Bilingual Education - Instruction:					
Salaries of Teachers	41,144.00	39,645.00	80,789.00	80,788.00	1.00
General Supplies	1,000.00		1,000.00	143.71	856.29
Total Bilingual Education - Instruction	42,144.00	39,645.00	81,789.00	80,931.71	857.29
School Sponsored Cocurricular Activities - Instruction:					
Salaries	11,102.00		11,102.00	10,669.00	433.00
Supplies & Materials	500.00		500.00		500.00
Total School Sponsored Cocurricular Activities - Instruction	11,602.00	-	11,602.00	10,669.00	933.00
Total Instruction	3,322,586.12	(61,218.82)	3,261,367.30	3,192,511.57	68,855.73
Health Services:					
Salaries	59,233.00		59,233.00	57,233.00	2,000.00
Salaries of Social Services Coordinators	79,171.00		79,171.00	79,171.00	-
Other Purchased Services (400-500 series)	150.00		150.00		150.00
Supplies and Materials	3,209.00		3,209.00	3,127.84	81.16
Total Health Services	141,763.00	-	141,763.00	139,531.84	2,231.16
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	169,898.00		169,898.00	169,816.00	82.00
Supplies and Materials	3,390.00		3,390.00	2,192.87	1,197.13
Total Undistributed Expenditures - Guidance	173,288.00	-	173,288.00	172,008.87	1,279.13
Educational Media Services/School Library:					
Salaries	83,899.00		83,899.00	83,899.00	-
Purchased Prof. and Tech. Services	6,686.94		6,686.94	6,172.56	514.38
Other Purchased Services	2,875.00		2,875.00	2,565.76	309.24
Total Educational Media Services/School Library	93,460.94	-	93,460.94	92,637.32	823.62

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, 2018**

SCHOOL: MARIE DURAND PUBLIC SCHOOL

			2018		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 218,620.46		\$ 218,620.46	\$ 215,432.64	\$ 3,187.82
Salaries of Secretarial and Clerical Assistants	110,714.00	137.50	110,851.50	109,566.48	1,285.02
Other Purchased Services	8,137.92	447.32	8,585.24	6,160.05	2,425.19
Supplies and Materials	14,000.00		14,000.00	10,293.72	3,706.28
Total Support Services School Administration	<u>351,472.38</u>	<u>584.82</u>	<u>352,057.20</u>	<u>341,452.89</u>	<u>10,604.31</u>
Other Operating and Maintenance of Plant					
Salaries	41,077.86	(3,400.00)	37,677.86	37,661.09	16.77
Total Other Operations and Maintenance of Plant Services	<u>41,077.86</u>	<u>(3,400.00)</u>	<u>37,677.86</u>	<u>37,661.09</u>	<u>16.77</u>
Undistributed Expenditures - Security					
Salaries	28,803.23	(3,400.00)	25,403.23	25,310.32	92.91
General Supplies	800.00		800.00	267.64	532.36
Total Undistributed Expenditures - Security	<u>29,603.23</u>	<u>(3,400.00)</u>	<u>26,203.23</u>	<u>25,577.96</u>	<u>625.27</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>70,681.09</u>	<u>(6,800.00)</u>	<u>63,881.09</u>	<u>63,239.05</u>	<u>642.04</u>
Undistributed Expenditures Before Unallocated Benefits	<u>830,665.41</u>	<u>(6,215.18)</u>	<u>824,450.23</u>	<u>808,869.97</u>	<u>15,580.26</u>
Unallocated Benefits:					
Group Insurance	1,636,404.00		1,636,404.00	1,636,404.00	-
Total Personal Services - Employee Benefits	<u>1,636,404.00</u>	<u>-</u>	<u>1,636,404.00</u>	<u>1,636,404.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,467,069.41</u>	<u>(6,215.18)</u>	<u>2,460,854.23</u>	<u>2,445,273.97</u>	<u>15,580.26</u>
Total General Current Expense	<u>5,789,655.53</u>	<u>(67,434.00)</u>	<u>5,722,221.53</u>	<u>5,637,785.54</u>	<u>84,435.99</u>
Total School Based Expenditures	<u>5,789,655.53</u>	<u>(67,434.00)</u>	<u>5,722,221.53</u>	<u>5,637,785.54</u>	<u>84,435.99</u>
Other Financing Sources:					
Operating Transfer In	\$ 5,789,655.53	\$ (67,434.00)	\$ 5,722,221.53	\$ 5,651,801.32	\$ (70,420.21)
Total Other Financing Sources	<u>5,789,655.53</u>	<u>(67,434.00)</u>	<u>5,722,221.53</u>	<u>5,651,801.32</u>	<u>(70,420.21)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	14,015.78	14,015.78
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,015.78</u>	<u>\$ 14,015.78</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, 2018**

SCHOOL: JOHNSTONE PUBLIC SCHOOL

	2018		FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	161,576.00		\$ 161,576.00	\$ 161,576.00	\$ -
Grades 1-5 Salaries of Teachers	954,646.74		954,646.74	900,510.30	54,136.44
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	50,600.20		50,600.20	50,600.00	0.20
Other Purchased Services	17,257.70		17,257.70	15,124.94	2,132.76
General Supplies	72,216.00	7,150.00	79,366.00	77,249.77	2,116.23
Textbooks	500.00	(500.00)	-	-	-
Total Regular Programs - Instruction	1,256,796.64	6,650.00	1,263,446.64	1,205,061.01	58,385.63
Behavioral Disabilities:					
Salaries of Teachers	313,831.00		313,831.00	310,723.08	3,107.92
Other Salaries for Instruction	286,235.95	(5,323.34)	280,912.61	262,411.61	18,501.00
Other Purchased Services (400-500 series)	100.00		100.00		100.00
General Supplies	15,405.00		15,405.00	15,297.98	107.02
Other Objects	2,250.00		2,250.00	2,211.95	38.05
Total Behavioral Disabilities	617,821.95	(5,323.34)	612,498.61	590,644.62	21,853.99
Resource Room/Resource Center:					
Salaries of Teachers	83,899.00	(83,899.00)	-	-	-
Other Salaries for Instruction	21,853.00		21,853.00		21,853.00
General Supplies	5,431.00	2,500.00	7,931.00	7,800.29	130.71
Textbooks	2,500.00	(2,500.00)	-	-	-
Other Objects	270.00		270.00		270.00
Total Resource Room/Resource Center	113,953.00	(83,899.00)	30,054.00	7,800.29	22,253.71
Autism:					
Salaries of Teachers		83,899.00	83,899.00	83,899.00	-
Total Autism	-	83,899.00	83,899.00	83,899.00	-
Total Special Education - Instruction	731,774.95	(5,323.34)	726,451.61	682,343.91	44,107.70
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	216,194.00	1,000.00	217,194.00	217,194.00	-
General Supplies	1,000.00		1,000.00	897.00	103.00
Total Basic Skills/Remedial - Instruction	217,194.00	1,000.00	218,194.00	218,091.00	103.00
Bilingual Education - Instruction:					
Salaries of Teachers	723,094.00	1,437.88	724,531.88	724,531.88	-
Other Salaries for Instruction	24,672.88	0.12	24,673.00	24,673.00	-
General Supplies	15,800.00		15,800.00	15,393.98	406.02
Total Bilingual Education - Instruction	763,566.88	1,438.00	765,004.88	764,598.86	406.02
School Sponsored Cocurricular Activities - Instruction:					
Salaries	11,525.00		11,525.00	11,255.36	269.64
Supplies & Materials			-	-	-
Total School Sponsored Cocurricular Activities - Instruction	11,525.00	-	11,525.00	11,255.36	269.64
Total Instruction	2,980,857.47	3,764.66	2,984,622.13	2,881,350.14	103,271.99
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	33,447.00	(660.21)	32,786.79	32,786.79	-
Total Attendance and Social Work Services	33,447.00	(660.21)	32,786.79	32,786.79	-
Health Services:					
Salaries	68,597.00		68,597.00	68,597.00	-
Salaries of Social Service Coordinators	73,293.00		73,293.00	73,293.00	-
Other Purchased Services (400-500 series)	100.00		100.00		100.00
Supplies and Materials	4,400.00	(3,200.00)	1,200.00	1,117.33	82.67
Total Health Services	146,390.00	(3,200.00)	143,190.00	143,007.33	182.67
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	143,795.00		143,795.00	143,795.00	-
Supplies and Materials	400.00	(150.00)	250.00	209.53	40.47
Total Undistributed Expenditures - Guidance	144,195.00	(150.00)	144,045.00	144,004.53	40.47
Educational Media Services/School Library:					
Salaries	58,983.00		58,983.00	58,983.00	-
Supplies and Materials	6,500.00	(200.00)	6,300.00	6,224.11	75.89
Total Educational Media Services/School Library	65,483.00	(200.00)	65,283.00	65,207.11	75.89

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, 2018**

SCHOOL: JOHNSTONE PUBLIC SCHOOL

			2018		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 119,661.89	\$ 2,724.11	\$ 122,386.00	\$ 122,386.00	\$ -
Salaries of Secretarial and Clerical Assistants	45,141.00		45,141.00	45,140.88	0.12
Other Purchased Services	5,299.76		5,299.76	4,834.29	465.47
Supplies and Materials	5,500.00	(1,400.00)	4,100.00	3,628.93	471.07
Total Support Services School Administration	<u>175,602.65</u>	<u>1,324.11</u>	<u>176,926.76</u>	<u>175,990.10</u>	<u>936.66</u>
Undistributed Expenditures - Custodial Services					
Salaries of Non-Instructional Aides	35,628.00		35,628.00	32,471.50	3,156.50
Total Other Operations and Maintenance of Plant Services	<u>35,628.00</u>	<u>-</u>	<u>35,628.00</u>	<u>32,471.50</u>	<u>3,156.50</u>
Undistributed Expenditures - Security					
Salaries of Non-Instructional Aides	42,460.56	821.44	43,282.00	42,202.00	1,080.00
General Supplies	1,850.00	(1,700.00)	150.00	24.32	125.68
Total Undistributed Expenditures - Security	<u>44,310.56</u>	<u>(878.56)</u>	<u>43,432.00</u>	<u>42,226.32</u>	<u>1,205.68</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>79,938.56</u>	<u>(878.56)</u>	<u>79,060.00</u>	<u>74,697.82</u>	<u>4,362.18</u>
Undistributed Expenditures Before Unallocated Benefits	<u>645,056.21</u>	<u>(3,764.66)</u>	<u>641,291.55</u>	<u>635,693.68</u>	<u>5,597.87</u>
Unallocated Benefits:					
Group Insurance	1,675,642.00		1,675,642.00	1,675,642.00	-
Total Personal Services - Employee Benefits	1,675,642.00	-	1,675,642.00	1,675,642.00	-
Total Undistributed Expenditures	<u>2,320,698.21</u>	<u>(3,764.66)</u>	<u>2,316,933.55</u>	<u>2,311,335.68</u>	<u>5,597.87</u>
Total General Current Expense	<u>5,301,555.68</u>	<u>-</u>	<u>5,301,555.68</u>	<u>5,192,685.82</u>	<u>108,869.86</u>
Total School Based Expenditures	<u>5,301,555.68</u>	<u>-</u>	<u>5,301,555.68</u>	<u>5,192,685.82</u>	<u>108,869.86</u>
Other Financing Sources:					
Operating Transfer In	\$ 5,301,555.68	\$ -	\$ 5,301,555.68	\$ 5,193,745.84	\$ (107,809.84)
Total Other Financing Sources	<u>5,301,555.68</u>	<u>-</u>	<u>5,301,555.68</u>	<u>5,193,745.84</u>	<u>(107,809.84)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	1,060.02	1,060.02
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,060.02</u>	<u>\$ 1,060.02</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, 2018**

SCHOOL: LEUCHTER ELEMENTARY SCHOOL

			2018		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 116,429.00	\$ (57,483.00)	\$ 58,946.00	\$ 58,946.00	\$ -
Grades 1-5 Salaries of Teachers	811,930.24	40,895.04	852,825.28	852,400.28	425.00
Other Salaries for Instruction	52,508.14	366.01	52,874.15	52,874.15	-
Other Purchased Services	10,645.87	(3,057.99)	7,587.88	7,587.79	0.09
General Supplies	51,207.00	10,610.80	61,817.80	56,254.37	5,563.43
Textbooks	250.00	(250.00)	-	-	-
Total Regular Programs - Instruction	<u>1,042,970.25</u>	<u>(8,919.14)</u>	<u>1,034,051.11</u>	<u>1,028,062.59</u>	<u>5,988.52</u>
Resource Room/Resource Center:					
Salaries of Teachers	231,545.00	(35,395.82)	196,149.18	168,849.00	27,300.18
Other Salaries for Instruction	340.00		340.00		340.00
Purchased Professional-Educational Services	44,956.00	(44,956.00)	-	-	-
General Supplies	9,914.00	(63.84)	9,850.16	9,830.68	19.48
Textbooks	5,000.00	(4,072.48)	927.52	927.52	-
Other Objects	1,800.00	(164.83)	1,635.17	1,635.17	-
Total Resource Room/Resource Center	<u>293,555.00</u>	<u>(84,652.97)</u>	<u>208,902.03</u>	<u>181,242.37</u>	<u>27,659.66</u>
Autism:					
Salaries of Teachers	141,700.75	45,095.03	186,795.78	184,795.78	2,000.00
Other Salaries for Instruction	117,259.54		117,259.54	100,192.00	17,067.54
Purchased Professional-Educational Services	22,478.00	(22,478.00)	-	-	-
Other Purchased Services (400-500 series)	300.00	(300.00)	-	-	-
General Supplies	9,950.00	(19.97)	9,930.03	9,930.03	-
Other Objects	1,300.00		1,300.00	1,258.19	41.81
Total Autism	<u>292,988.29</u>	<u>22,297.06</u>	<u>315,285.35</u>	<u>296,176.00</u>	<u>19,109.35</u>
Total Special Education - Instruction	<u>586,543.29</u>	<u>(62,355.91)</u>	<u>524,187.38</u>	<u>477,418.37</u>	<u>46,769.01</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	142,282.00	4,952.00	147,234.00	147,234.00	-
General Supplies	500.00	(38.55)	461.45	461.45	-
Total Basic Skills/Remedial - Instruction	<u>142,782.00</u>	<u>4,913.45</u>	<u>147,695.45</u>	<u>147,695.45</u>	<u>-</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	8,390.00	(47.98)	8,342.02	8,246.02	96.00
Supplies & Materials			-	-	-
Total School Sponsored Cocurricular Activities - Instruction	<u>8,390.00</u>	<u>(47.98)</u>	<u>8,342.02</u>	<u>8,246.02</u>	<u>96.00</u>
Total Instruction	<u>1,780,685.54</u>	<u>(66,409.58)</u>	<u>1,714,275.96</u>	<u>1,661,422.43</u>	<u>52,853.53</u>
Undistributed Expenditures:					
Health Services:					
Salaries	73,293.00		73,293.00	55,639.53	17,653.47
Salaries of Social Services Coordinators	35,896.50	0.10	35,896.60	35,896.60	-
Supplies and Materials	1,800.00		1,800.00	1,775.77	24.23
Total Health Services	<u>110,989.50</u>	<u>0.10</u>	<u>110,989.60</u>	<u>93,311.90</u>	<u>17,677.70</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	64,624.00		64,624.00	64,624.00	-
Supplies and Materials	300.00	(50.18)	249.82	242.84	6.98
Total Undistributed Expenditures - Guidance	<u>64,924.00</u>	<u>(50.18)</u>	<u>64,873.82</u>	<u>64,866.84</u>	<u>6.98</u>
Educational Media Services/School Library:					
Salaries	41,144.00		41,144.00	41,144.00	-
Supplies and Materials	3,600.00	(2,138.68)	1,461.32	1,302.88	158.44
Total Educational Media Services/School Library	<u>44,744.00</u>	<u>(2,138.68)</u>	<u>42,605.32</u>	<u>42,446.88</u>	<u>158.44</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

SCHOOL: LEUCHTER ELEMENTARY SCHOOL

			2018		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 115,103.64		\$ 115,103.64	\$ 113,424.96	\$ 1,678.68
Salaries of Secretarial and Clerical Assistants	50,108.00		50,108.00	35,092.60	15,015.40
Other Purchased Services	3,890.12	1,102.18	4,992.30	4,789.86	202.44
Supplies and Materials	7,000.00	(102.02)	6,897.98	6,897.98	-
Total Support Services School Administration	<u>176,101.76</u>	<u>1,000.16</u>	<u>177,101.92</u>	<u>160,205.40</u>	<u>16,896.52</u>
Other Operating and Maintenance of Plant					
Salaries	13,563.05		13,563.05	13,388.35	174.70
Total Other Operations and Maintenance of Plant Services	<u>13,563.05</u>	<u>-</u>	<u>13,563.05</u>	<u>13,388.35</u>	<u>174.70</u>
Undistributed Expenditures - Security					
Salaries	27,261.97	187.61	27,449.58	27,449.58	-
General Supplies	600.00	(23.43)	576.57	576.57	-
Total Undistributed Expenditures - Security	<u>27,861.97</u>	<u>164.18</u>	<u>28,026.15</u>	<u>28,026.15</u>	<u>-</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>41,425.02</u>	<u>164.18</u>	<u>41,589.20</u>	<u>41,414.50</u>	<u>174.70</u>
Undistributed Expenditures Before Unallocated Benefits	<u>438,184.28</u>	<u>(1,024.42)</u>	<u>437,159.86</u>	<u>402,245.52</u>	<u>34,914.34</u>
Unallocated Benefits:					
Group Insurance	969,391.50		969,391.50	969,391.50	-
Total Personal Services - Employee Benefits	969,391.50	-	969,391.50	969,391.50	-
Total Undistributed Expenditures	<u>1,407,575.78</u>	<u>(1,024.42)</u>	<u>1,406,551.36</u>	<u>1,371,637.02</u>	<u>34,914.34</u>
Total General Current Expense	<u>3,188,261.32</u>	<u>(67,434.00)</u>	<u>3,120,827.32</u>	<u>3,033,059.45</u>	<u>87,767.87</u>
Total School Based Expenditures	<u>3,188,261.32</u>	<u>(67,434.00)</u>	<u>3,120,827.32</u>	<u>3,033,059.45</u>	<u>87,767.87</u>
Other Financing Sources:					
Operating Transfer In	\$ 3,188,261.32	\$ (67,434.00)	\$ 3,120,827.32	\$ 3,033,559.01	\$ (87,268.31)
Total Other Financing Sources	<u>3,188,261.32</u>	<u>(67,434.00)</u>	<u>3,120,827.32</u>	<u>3,033,559.01</u>	<u>(87,268.31)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	499.56	499.56
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 499.56</u>	<u>\$ 499.56</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, 2018**

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

	2018		ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Regular Programs - Instruction				
Salaries of Teachers:				
Preschool/Kindergarten	\$ 423,239.00		\$ 423,239.00	\$ -
Grades 1-5 Salaries of Teachers	1,838,195.74		1,798,097.53	40,098.21
Other Salaries for Instruction	129,783.71		108,982.00	20,801.71
Other Purchased Services	30,449.59	(11,022.39)	19,427.20	0.04
General Supplies	131,532.00	5,920.27	137,452.27	254.57
Total Regular Programs - Instruction	2,553,200.04	(5,102.12)	2,548,097.92	61,154.53
Resource Room/Resource Center:				
Salaries of Teachers	375,517.00		375,517.00	1,875.00
General Supplies	9,155.00		9,153.96	1.04
Textbooks	4,000.00		3,968.94	31.06
Other Objects	1,350.00		1,341.46	8.54
Total Resource Room/Resource Center	390,022.00	-	388,106.36	1,915.64
Total Special Education - Instruction	390,022.00	-	388,106.36	1,915.64
Basic Skills/Remedial - Instruction:				
Salaries of Teachers	403,489.00	(7,430.76)	396,058.24	27,695.98
General Supplies	2,500.00		2,333.32	166.68
Total Basic Skills/Remedial - Instruction	405,989.00	(7,430.76)	398,558.24	27,862.66
Bilingual Education - Instruction:				
Salaries of Teachers	19,711.89	203.11	19,915.00	-
General Supplies	500.00		476.18	23.82
Total Bilingual Education - Instruction	20,211.89	203.11	20,415.00	23.82
School Sponsored Cocurricular Activities - Instruction:				
Salaries	11,005.00		11,005.00	1,344.00
Supplies & Materials	500.00	(500.00)	-	-
Total School Sponsored Cocurricular Activities - Instruction	11,505.00	(500.00)	11,005.00	1,344.00
Total Instruction	3,380,927.93	(12,829.77)	3,368,098.16	92,300.65
Undistributed Expenditures:				
Attendance and Social Work Services:				
Salaries	23,537.00	(374.34)	23,162.66	-
Total Attendance and Social Work Services	23,537.00	(374.34)	23,162.66	-
Health Services:				
Salaries	85,699.00		85,699.00	1,800.00
Salaries of Social Services Coordinators	64,624.00		64,624.00	-
Purchased Professional/Technical Services	1,800.00		1,800.00	1,685.00
Other Purchased Services (400-500 series)	1,066.76	(70.52)	996.24	150.00
Supplies and Materials	4,100.00	(129.39)	3,970.61	-
Total Health Services	157,289.76	(199.91)	157,089.85	3,635.00
Undistributed Expenditures - Guidance				
Salaries of Other Professional Staff	153,208.00		153,208.00	-
Supplies and Materials	400.00	(16.92)	383.08	-
Total Undistributed Expenditures - Guidance	153,608.00	(16.92)	153,591.08	-
Educational Media Services/School Library:				
Salaries	60,446.00		60,446.00	2,377.80
Supplies and Materials	9,300.00	(494.34)	8,805.66	23.86
Total Educational Media Services/School Library	69,746.00	(494.34)	69,251.66	2,401.66
Instructional Staff Training Services:				
Other Purchased Prof. and Tech. Services	-	2,632.00	2,632.00	-
Total Instructional Staff Training Services	-	2,632.00	2,632.00	-

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

			2018		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 244,128.02		\$ 244,128.02	\$ 240,567.84	\$ 3,560.18
Salaries of Secretarial and Clerical Assistants	72,332.00	1,915.80	74,247.80	73,561.73	686.07
Other Purchased Services	4,492.60	2,240.17	6,732.77	6,525.90	206.87
Supplies and Materials	14,000.00	(2,403.13)	11,596.87	11,580.84	16.03
Total Support Services School Administration	<u>334,952.62</u>	<u>1,752.84</u>	<u>336,705.46</u>	<u>332,236.31</u>	<u>4,469.15</u>
Other Operating and Maintenance of Plant					
Salaries	47,618.50	2,083.62	49,702.12	49,702.12	-
Total Other Operations and Maintenance of Plant Services	<u>47,618.50</u>	<u>2,083.62</u>	<u>49,702.12</u>	<u>49,702.12</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	26,007.23	452.73	26,459.96	26,459.73	0.23
General Supplies	3,550.00	6,994.09	10,544.09	10,544.09	-
Total Undistributed Expenditures - Security	<u>29,557.23</u>	<u>7,446.82</u>	<u>37,004.05</u>	<u>37,003.82</u>	<u>0.23</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>77,175.73</u>	<u>9,530.44</u>	<u>86,706.17</u>	<u>86,705.94</u>	<u>0.23</u>
Undistributed Expenditures Before Unallocated Benefits	<u>816,309.11</u>	<u>12,829.77</u>	<u>829,138.88</u>	<u>818,632.84</u>	<u>10,506.04</u>
Unallocated Benefits:					
Group Insurance	1,658,772.50		1,658,772.50	1,658,772.50	-
Total Personal Services - Employee Benefits	1,658,772.50	-	1,658,772.50	1,658,772.50	-
Total Undistributed Expenditures	<u>2,475,081.61</u>	<u>12,829.77</u>	<u>2,487,911.38</u>	<u>2,477,405.34</u>	<u>10,506.04</u>
Total General Current Expense	<u>5,856,009.54</u>	<u>-</u>	<u>5,856,009.54</u>	<u>5,753,202.85</u>	<u>102,806.69</u>
Total School Based Expenditures	<u>5,856,009.54</u>	<u>-</u>	<u>5,856,009.54</u>	<u>5,753,202.85</u>	<u>102,806.69</u>
Other Financing Sources:					
Operating Transfer In	\$ 5,856,009.54	\$ -	\$ 5,856,009.54	\$ 5,753,279.91	\$ (102,729.63)
Total Other Financing Sources	<u>5,856,009.54</u>	<u>-</u>	<u>5,856,009.54</u>	<u>5,753,279.91</u>	<u>(102,729.63)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	77.06	77.06
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77.06</u>	<u>\$ 77.06</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, 2018**

SCHOOL: SABATER ELEMENTARY SCHOOL

	2018		FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 424,232.00	\$ (26,166.00)	\$ 398,066.00	\$ 398,066.00	\$ -
Grades 1-5 Salaries of Teachers	2,117,719.08	32,310.12	2,150,029.20	2,140,029.20	10,000.00
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	136,862.82		136,862.82	136,862.00	0.82
Other Purchased Services	25,093.57		25,093.57	18,753.64	6,339.93
General Supplies	182,485.00	(10,722.00)	171,763.00	167,588.23	4,174.77
Textbooks	2,500.00		2,500.00	599.00	1,901.00
Total Regular Programs - Instruction	<u>2,888,892.47</u>	<u>(4,577.88)</u>	<u>2,884,314.59</u>	<u>2,861,898.07</u>	<u>22,416.52</u>
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	191,680.75	3,000.00	194,680.75	120,357.00	74,323.75
Other Salaries for Instruction	104,758.96	46,306.76	151,065.72	150,465.72	600.00
Purchased Professional-Educational Services	44,956.00	(44,956.00)	-	-	-
Other Purchased Services (400-500 series)	700.00		700.00		700.00
General Supplies	7,860.00		7,860.00	7,440.90	419.10
Other Objects	1,950.00		1,950.00	683.21	1,266.79
Total Cognitive - Mild	<u>351,905.71</u>	<u>4,350.76</u>	<u>356,256.47</u>	<u>278,946.83</u>	<u>77,309.64</u>
Resource Room/Resource Center:					
Salaries of Teachers	550,863.00	(41,976.35)	508,886.65	506,261.65	2,625.00
Other Salaries for Instruction	44,683.98	(44,683.98)	-	-	-
Purchased Professional-Educational Services	22,478.00	(22,478.00)	-	-	-
Purchased Technical Services			-	-	-
Other Purchased Services (400-500 series)			-	-	-
General Supplies	11,267.00		11,267.00	2,027.83	9,239.17
Textbooks	5,000.00		5,000.00		5,000.00
Other Objects	1,890.00		1,890.00		1,890.00
Total Resource Room/Resource Center	<u>636,181.98</u>	<u>(109,138.33)</u>	<u>527,043.65</u>	<u>508,289.48</u>	<u>18,754.17</u>
Total Special Education - Instruction	<u>988,087.69</u>	<u>(104,787.57)</u>	<u>883,300.12</u>	<u>787,236.31</u>	<u>96,063.81</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	535,713.00	22,223.65	557,936.65	557,936.65	-
General Supplies	2,000.00	(2,000.00)	-	-	-
Total Basic Skills/Remedial - Instruction	<u>537,713.00</u>	<u>20,223.65</u>	<u>557,936.65</u>	<u>557,936.65</u>	<u>-</u>
Bilingual Education - Instruction:					
Salaries of Teachers	753,559.00	46,991.01	800,550.01	659,246.30	141,303.71
Other Salaries for Instruction	44,187.19		44,187.19	44,187.00	0.19
General Supplies	13,612.60		13,612.60	13,067.27	545.33
Total Bilingual Education - Instruction	<u>811,358.79</u>	<u>46,991.01</u>	<u>858,349.80</u>	<u>716,500.57</u>	<u>141,849.23</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	11,595.00	1,638.00	13,233.00	13,233.00	-
Supplies & Materials	500.00		500.00		500.00
Total School Sponsored Cocurricular Activities - Instruction	<u>12,095.00</u>	<u>1,638.00</u>	<u>13,733.00</u>	<u>13,233.00</u>	<u>500.00</u>
Total Instruction	<u>5,238,146.95</u>	<u>(40,512.79)</u>	<u>5,197,634.16</u>	<u>4,936,804.60</u>	<u>260,829.56</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	41,034.00	1,657.60	42,691.60	42,691.60	-
Total Attendance and Social Work Services	<u>41,034.00</u>	<u>1,657.60</u>	<u>42,691.60</u>	<u>42,691.60</u>	<u>-</u>
Health Services:					
Salaries	64,324.00		64,324.00	63,124.00	1,200.00
Salaries of Social Services Coordinators	76,232.00		76,232.00	76,232.00	-
Other Purchased Services (400-500 series)	50.00		50.00		50.00
Supplies and Materials	5,500.00		5,500.00	5,294.61	205.39
Total Health Services	<u>146,106.00</u>	<u>-</u>	<u>146,106.00</u>	<u>144,650.61</u>	<u>1,455.39</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	171,798.00		171,798.00	171,798.00	-
Other Purchased Services (400-500 series)	500.00		500.00		500.00
Supplies and Materials	900.00		900.00	289.04	610.96
Total Undistributed Expenditures - Guidance	<u>173,198.00</u>	<u>-</u>	<u>173,198.00</u>	<u>172,087.04</u>	<u>1,110.96</u>
Educational Media Services/School Library:					

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, 2018

SCHOOL: SABATER ELEMENTARY SCHOOL

			2018		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Salaries	83,899.00		83,899.00	83,899.00	-
Supplies and Materials	5,700.00	(2,200.00)	3,500.00	3,083.02	416.98
Total Educational Media Services/School Library	<u>89,599.00</u>	<u>(2,200.00)</u>	<u>87,399.00</u>	<u>86,982.02</u>	<u>416.98</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, 2018**

SCHOOL: SABATER ELEMENTARY SCHOOL

			2018		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 280,110.79	\$ (4,085.00)	\$ 276,025.79	\$ 276,025.68	\$ 0.11
Salaries of Secretarial and Clerical Assistants	77,482.00		77,482.00	72,360.70	5,121.30
Other Purchased Services	3,968.80	1,144.26	5,113.06	4,945.34	167.72
Supplies and Materials	16,256.00		16,256.00	14,615.97	1,640.03
Total Support Services School Administration	<u>377,817.59</u>	<u>(2,940.74)</u>	<u>374,876.85</u>	<u>367,947.69</u>	<u>6,929.16</u>
Other Operating and Maintenance of Plant					
Salaries	46,744.93	12,795.93	59,540.86	55,341.77	4,199.09
Total Other Operations and Maintenance of Plant Services	<u>46,744.93</u>	<u>12,795.93</u>	<u>59,540.86</u>	<u>55,341.77</u>	<u>4,199.09</u>
Undistributed Expenditures - Security					
Salaries	56,581.39	(26,000.00)	30,581.39	21,448.00	9,133.39
General Supplies	2,800.00	2,200.00	5,000.00	4,865.45	134.55
Total Undistributed Expenditures - Security	<u>59,381.39</u>	<u>(23,800.00)</u>	<u>35,581.39</u>	<u>26,313.45</u>	<u>9,267.94</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>106,126.32</u>	<u>(11,004.07)</u>	<u>95,122.25</u>	<u>81,655.22</u>	<u>13,467.03</u>
Undistributed Expenditures Before Unallocated Benefits	<u>933,880.91</u>	<u>(14,487.21)</u>	<u>919,393.70</u>	<u>896,014.18</u>	<u>23,379.52</u>
Unallocated Benefits:					
Group Insurance	2,506,080.50	(25,000.00)	2,481,080.50	2,481,080.50	-
Total Personal Services - Employee Benefits	<u>2,506,080.50</u>	<u>(25,000.00)</u>	<u>2,481,080.50</u>	<u>2,481,080.50</u>	<u>-</u>
Total Undistributed Expenditures	<u>3,439,961.41</u>	<u>(39,487.21)</u>	<u>3,400,474.20</u>	<u>3,377,094.68</u>	<u>23,379.52</u>
Total General Current Expense	<u>8,678,108.36</u>	<u>(80,000.00)</u>	<u>8,598,108.36</u>	<u>8,313,899.28</u>	<u>284,209.08</u>
Capital Outlay:					
Equipment:					
Operation and Maintenance of Plant Services			-		-
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Total School Based Expenditures	<u>8,678,108.36</u>	<u>(80,000.00)</u>	<u>8,598,108.36</u>	<u>8,313,899.28</u>	<u>284,209.08</u>
Other Financing Sources:					
Operating Transfer In	\$ 8,677,995.76	\$ (80,000.00)	\$ 8,597,995.76	\$ 8,315,036.96	\$ (282,958.80)
Total Other Financing Sources	<u>8,677,995.76</u>	<u>(80,000.00)</u>	<u>8,597,995.76</u>	<u>8,315,036.96</u>	<u>(282,958.80)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(112.60)	-	(112.60)	1,137.68	1,250.28
Fund Balances, July 1	<u>112.60</u>	<u>-</u>	<u>112.60</u>	<u>112.60</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 1,250.28</u>	<u>\$ 1,250.28</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, 2018**

SCHOOL: PETWAY ELEMENTARY SCHOOL

			2018		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 280,903.00		\$ 280,903.00	\$ 280,903.00	\$ -
Grades 1-5 Salaries of Teachers	1,853,883.74	(36,479.00)	1,817,404.74	1,801,522.51	15,882.23
Other Salaries for Instruction	87,255.46	(373.00)	86,882.46	86,882.30	0.16
Other Purchased Services	17,645.63	(300.00)	17,345.63	15,108.87	2,236.76
General Supplies	137,702.40	3,310.00	141,012.40	123,761.92	17,250.48
Textbooks	100.00		100.00		100.00
Total Regular Programs - Instruction	<u>2,377,490.23</u>	<u>(33,842.00)</u>	<u>2,343,648.23</u>	<u>2,308,178.60</u>	<u>35,469.63</u>
Special Education - Instruction:					
Cognitive - Moderate:					
Salaries of Teachers	137,162.75		137,162.75	121,792.00	15,370.75
Other Salaries for Instruction	194,107.17	21,821.00	215,928.17	214,827.39	1,100.78
Purchased Professional-Educational Services	67,434.00	(67,434.00)	-	-	-
Other Purchased Services (400-500 series)	500.00		500.00		500.00
General Supplies	5,400.00		5,400.00	5,383.43	16.57
Other Objects	1,300.00		1,300.00	1,014.09	285.91
Total Cognitive - Moderate	<u>405,903.92</u>	<u>(45,613.00)</u>	<u>360,290.92</u>	<u>343,016.91</u>	<u>17,274.01</u>
Auditory Impairments:					
Salaries of Teachers	60,946.00		60,946.00	60,446.00	500.00
Other Salaries for Instruction	146,372.05		146,372.05	138,652.25	7,719.80
Purchased Professional-Educational Services	22,478.00	(22,478.00)	-	-	-
Other Purchased Services (400-500 series)	1,700.00		1,700.00		1,700.00
General Supplies	3,750.00	500.00	4,250.00	4,085.43	164.57
Textbooks	500.00	(500.00)	-	-	-
Other Objects	650.00		650.00	540.98	109.02
Total Auditory Impairments	<u>236,396.05</u>	<u>(22,478.00)</u>	<u>213,918.05</u>	<u>203,724.66</u>	<u>10,193.39</u>
Resource Room/Resource Center:					
Salaries of Teachers	379,507.00		379,507.00	321,879.00	57,628.00
Other Salaries for Instruction	46,832.66	450.00	47,282.66	47,282.00	0.66
General Supplies	9,155.00	5,000.00	14,155.00	14,114.09	40.91
Textbooks	5,000.00	(5,000.00)	-	-	-
Other Objects	1,350.00		1,350.00	962.80	387.20
Total Resource Room/Resource Center	<u>441,844.66</u>	<u>450.00</u>	<u>442,294.66</u>	<u>384,237.89</u>	<u>58,056.77</u>
Total Special Education - Instruction	<u>1,084,144.63</u>	<u>(67,641.00)</u>	<u>1,016,503.63</u>	<u>930,979.46</u>	<u>85,524.17</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	282,761.00	(37,000.00)	245,761.00	245,485.60	275.40
General Supplies	500.00		500.00	499.76	0.24
Total Basic Skills/Remedial - Instruction	<u>283,261.00</u>	<u>(37,000.00)</u>	<u>246,261.00</u>	<u>245,985.36</u>	<u>275.64</u>
Bilingual Education - Instruction:					
Salaries of Teachers	37,146.50	17,800.00	54,946.50	37,146.60	17,799.90
General Supplies	100.00		100.00	97.17	2.83
Total Bilingual Education - Instruction	<u>37,246.50</u>	<u>17,800.00</u>	<u>55,046.50</u>	<u>37,243.77</u>	<u>17,802.73</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	8,525.00		8,525.00	7,643.00	882.00
Total School Sponsored Cocurricular Activities - Instruction	<u>8,525.00</u>	<u>-</u>	<u>8,525.00</u>	<u>7,643.00</u>	<u>882.00</u>
Total Instruction	<u>3,790,667.36</u>	<u>(120,683.00)</u>	<u>3,669,984.36</u>	<u>3,530,030.19</u>	<u>139,954.17</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, 2018**

SCHOOL: PETWAY ELEMENTARY SCHOOL

	2018		ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Undistributed Expenditures:				
Attendance and Social Work Services:				
Salaries	\$ 24,032.00		\$ 23,929.63	\$ 102.37
Total Attendance and Social Work Services	<u>24,032.00</u>	<u>-</u>	<u>23,929.63</u>	<u>102.37</u>
Health Services:				
Salaries	72,093.00		71,793.00	300.00
Salaries of Social Services Coordinators	70,097.00		70,097.00	-
Other Purchased Services (400-500 series)	50.00		50.00	50.00
Supplies and Materials	2,350.00	(305.00)	2,043.72	1.28
Total Health Services	<u>144,590.00</u>	<u>(305.00)</u>	<u>143,933.72</u>	<u>351.28</u>
Undistributed Expenditures - Guidance				
Salaries of Other Professional Staff	165,195.00		157,215.83	7,979.17
Other Purchased Services (400-500 series)	874.90		852.37	22.53
Supplies and Materials	2,500.00	(455.00)	2,043.97	1.03
Total Undistributed Expenditures - Guidance	<u>168,569.90</u>	<u>(455.00)</u>	<u>160,112.17</u>	<u>8,002.73</u>
Educational Media Services/School Library:				
Salaries	86,399.00	32,015.00	118,413.80	0.20
Supplies and Materials	7,700.00	(3,447.00)	4,246.20	6.80
Total Educational Media Services/School Library	<u>94,099.00</u>	<u>28,568.00</u>	<u>122,660.00</u>	<u>7.00</u>
Support Services School Administration:				
Salaries of Principals/Assistant Principals	231,588.08		226,430.88	5,157.20
Salaries of Secretarial and Clerical Assistants	76,648.00		76,132.41	515.59
Other Purchased Services	6,976.85	3,279.00	8,854.86	1,400.99
Supplies and Materials	11,900.00	(3,312.56)	7,234.83	1,352.61
Total Support Services School Administration	<u>327,112.93</u>	<u>(33.56)</u>	<u>318,652.98</u>	<u>8,426.39</u>
Other Operating and Maintenance of Plant				
Salaries	43,352.99		38,176.56	5,176.43
Total Other Operations and Maintenance of Plant Services	<u>43,352.99</u>	<u>-</u>	<u>38,176.56</u>	<u>5,176.43</u>
Undistributed Expenditures - Security				
Salaries	20,947.46		20,566.95	380.51
General Supplies	1,450.00	2,996.56	4,400.43	46.13
Total Other Operations and Maintenance of Plant Services	<u>22,397.46</u>	<u>2,996.56</u>	<u>24,967.38</u>	<u>426.64</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>65,750.45</u>	<u>2,996.56</u>	<u>63,143.94</u>	<u>5,603.07</u>
Undistributed Expenditures Before Unallocated Benefits	<u>824,154.28</u>	<u>30,771.00</u>	<u>832,432.44</u>	<u>22,492.84</u>
Unallocated Benefits:				
Group Insurance	1,939,591.50		1,939,591.50	-
Total Personal Services - Employee Benefits	1,939,591.50	-	1,939,591.50	-
Total Undistributed Expenditures	<u>2,763,745.78</u>	<u>30,771.00</u>	<u>2,772,023.94</u>	<u>22,492.84</u>
Total General Current Expense	<u>6,554,413.14</u>	<u>(89,912.00)</u>	<u>6,464,501.14</u>	<u>162,447.01</u>
Other Financing Sources:				
Operating Transfer In	\$ 6,554,413.14	\$ (89,912.00)	\$ 6,464,501.14	\$ (154,215.58)
Total Other Financing Sources	<u>6,554,413.14</u>	<u>(89,912.00)</u>	<u>6,464,501.14</u>	<u>(154,215.58)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	8,231.43	8,231.43
Fund Balances, July 1	-	-	-	-
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,231.43</u>	<u>\$ 8,231.43</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL

	2018				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	\$ 2,063,301.30	\$ 126,675.00	\$ 2,189,976.30	\$ 2,189,175.27	\$ 801.03
Other Purchased Services (400-500 series)	25,069.04	4,928.60	29,997.64	29,997.64	-
General Supplies	116,483.00	10,525.81	127,008.81	124,787.57	2,221.24
Textbooks	1,000.00	(1,000.00)	-	-	-
Total Regular Programs - Instruction	<u>2,205,853.34</u>	<u>141,129.41</u>	<u>2,346,982.75</u>	<u>2,343,960.48</u>	<u>3,022.27</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	207,066.00		207,066.00	205,941.00	1,125.00
Other Salaries for Instruction	75,166.58	3,681.91	78,848.49	78,848.49	-
Purchased Professional-Educational Services	22,478.00	(22,478.00)	-	-	-
Other Purchased Services (400-500 series)	750.00		750.00	534.62	215.38
General Supplies	9,150.00	(2,728.95)	6,421.05	6,419.51	1.54
Other Objects	1,080.00		1,080.00	665.03	414.97
Total Learning and/or Language Disabilities	<u>315,690.58</u>	<u>(21,525.04)</u>	<u>294,165.54</u>	<u>292,408.65</u>	<u>1,756.89</u>
Auditory Impairments:					
Salaries of Teachers	85,399.00		85,399.00	85,399.00	-
Other Salaries for Instruction	182,444.19	(9,904.40)	172,539.79	158,807.12	13,732.67
Other Purchased Services (400-500 series)	1,500.00		1,500.00	1,500.00	1,500.00
General Supplies		2,000.00	2,000.00		2,000.00
Textbooks		1,000.00	1,000.00		1,000.00
Other Objects		500.00	500.00		500.00
Total Auditory Impairments	<u>269,343.19</u>	<u>(6,404.40)</u>	<u>262,938.79</u>	<u>244,206.12</u>	<u>18,732.67</u>
Behavioral Disabilities:					
Salaries of Teachers	57,483.00		57,483.00	56,733.00	750.00
Other Salaries for Instruction	49,543.07		49,543.07	32,732.00	16,811.07
Other Purchased Services (400-500 series)	400.00		400.00		400.00
General Supplies	3,350.00		3,350.00	1,435.12	1,914.88
Textbooks	1,200.00		1,200.00	583.48	616.52
Total Behavioral Disabilities	<u>111,976.07</u>	<u>-</u>	<u>111,976.07</u>	<u>91,483.60</u>	<u>20,492.47</u>
Resource Room/Resource Center:					
Salaries of Teachers	580,766.00	27,131.64	607,897.64	604,897.64	3,000.00
Other Salaries for Instruction	127,656.20		127,656.20	81,545.28	46,110.92
General Supplies	12,500.00	(5,665.00)	6,835.00	6,832.96	2.04
Other Objects	2,760.00		2,760.00	998.15	1,761.85
Total Resource Room/Resource Center	<u>723,682.20</u>	<u>21,466.64</u>	<u>745,148.84</u>	<u>694,274.03</u>	<u>50,874.81</u>
Total Special Education - Instruction	<u>1,420,692.04</u>	<u>(6,462.80)</u>	<u>1,414,229.24</u>	<u>1,322,372.40</u>	<u>91,856.84</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	20,309.22		20,309.22	19,909.00	400.22
Total Basic Skills/Remedial - Instruction	<u>20,309.22</u>	<u>-</u>	<u>20,309.22</u>	<u>19,909.00</u>	<u>400.22</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	15,430.00	2,675.00	18,105.00	18,105.00	-
Supplies & Materials	100.00	(100.00)	-	-	-
Total School Sponsored Cocurricular Activities - Instruction	<u>15,530.00</u>	<u>2,575.00</u>	<u>18,105.00</u>	<u>18,105.00</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries	5,120.00		5,120.00	5,120.00	-
Supplies & Materials	500.00	(32.76)	467.24	467.24	-
Total School Sponsored Athletics - Instruction	<u>5,620.00</u>	<u>(32.76)</u>	<u>5,587.24</u>	<u>5,587.24</u>	<u>-</u>
Other Instructional Programs - Instruction:					
Salaries of Teachers	9,750.00		9,750.00	8,005.00	1,745.00
	<u>9,750.00</u>	<u>-</u>	<u>9,750.00</u>	<u>8,005.00</u>	<u>1,745.00</u>
Total Instruction	<u>3,677,754.60</u>	<u>137,208.85</u>	<u>3,814,963.45</u>	<u>3,717,939.12</u>	<u>97,024.33</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	34,774.00		34,774.00	34,422.17	351.83
Total Attendance and Social Work Services	<u>34,774.00</u>	<u>-</u>	<u>34,774.00</u>	<u>34,422.17</u>	<u>351.83</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, 2018**

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL

	2018		ACTUAL	VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Health Services:				
Salaries	\$ 58,946.00		\$ 58,946.00	\$ -
Salaries of Social Services Coordinators	85,399.00		85,399.00	-
Other Purchased Services (400-500 series)	100.00		100.00	100.00
Supplies and Materials	2,200.00	(143.09)	2,056.91	187.50
Total Health Services	146,645.00	(143.09)	146,501.91	287.50
Undistributed Expenditures - Guidance				
Salaries of Other Professional Staff	147,734.00		147,734.00	-
Other Salaries	85,149.00		85,149.00	25.00
Supplies and Materials	100.00	(9.49)	90.51	-
Total Undistributed Expenditures - Guidance	232,983.00	(9.49)	232,973.51	25.00
Educational Media Services/School Library:				
Salaries	26,929.33	5.47	26,934.80	-
Supplies and Materials	5,382.50	(1,369.55)	4,012.95	16.24
Total Educational Media Services/School Library	32,311.83	(1,364.08)	30,947.75	16.24
Undistributed Expenditures - Support Services School Administration:				
Salaries of Principals/Assistant Principals	238,233.39	(3,400.00)	234,833.39	73.55
Salaries of Secretarial and Clerical Assistants	76,921.00	93.31	77,014.31	1,738.78
Other Purchased Services	10,450.58	123.97	10,574.55	3,536.82
Supplies and Materials	4,000.00	(2,290.00)	1,710.00	-
Total Undistributed Expenditures - Support Services School Admin	329,604.97	(5,472.72)	324,132.25	5,349.15
Undistributed Expenditures - Security				
Salaries	62,931.95		62,931.95	6,301.96
General Supplies	2,400.00	(2,152.47)	247.53	-
Total Undistributed Expenditures - Security	65,331.95	(2,152.47)	63,179.48	6,301.96
Total Undistributed Expenditures - Oper & Maint of Plant Serv	65,331.95	(2,152.47)	63,179.48	6,301.96
Student Transportation Services:				
Contracted Services (Other than Between Home and School)	350.00		350.00	350.00
Total Student Transportation Services	350.00	-	350.00	350.00
Undistributed Expenditures Before Unallocated Benefits	842,000.75	(9,141.85)	832,858.90	12,681.68
Unallocated Benefits:				
Group Insurance	1,880,301.50		1,880,301.50	-
Total Personal Services - Employee Benefits	1,880,301.50	-	1,880,301.50	-
Total Undistributed Expenditures	2,722,302.25	(9,141.85)	2,713,160.40	12,681.68
Total General Current Expense	6,400,056.85	128,067.00	6,528,123.85	109,706.01
Capital Outlay:				
Equipment:				
Resource Room/Resource Center		4,433.00	4,433.00	-
Special Schools (All Programs)				-
Total Equipment	-	4,433.00	4,433.00	-
Total Capital Outlay	-	4,433.00	4,433.00	-
Total School Based Expenditures	6,400,056.85	132,500.00	6,532,556.85	109,706.01
Other Financing Sources:				
Operating Transfer In	\$ 6,399,516.85	\$ 132,500.00	\$ 6,532,016.85	\$ (108,509.77)
Total Other Financing Sources	6,399,516.85	132,500.00	6,532,016.85	(108,509.77)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(540.00)	-	(540.00)	1,196.24
Fund Balances, July 1	540.00	-	540.00	-
Fund Balances, June 30	\$ -	\$ -	\$ (0.00)	\$ 1,196.24

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, 2018**

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

			2018		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 303,652.00	\$ 59,233.00	\$ 362,885.00	\$ 357,885.00	\$ 5,000.00
Grades 1-5 Salaries of Teachers	1,611,967.74	48,044.82	1,660,012.56	1,660,012.56	-
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	92,342.59	30.72	92,373.31	90,411.10	1,962.21
Other Purchased Services	21,988.97	(4,000.00)	17,988.97	15,828.28	2,160.69
General Supplies	112,936.00	2,656.00	115,592.00	112,908.77	2,683.23
Textbooks	1,000.00	(1,000.00)	-	-	-
Total Regular Programs - Instruction	<u>2,143,887.30</u>	<u>104,964.54</u>	<u>2,248,851.84</u>	<u>2,237,045.71</u>	<u>11,806.13</u>
Resource Room/Resource Center:					
Salaries of Teachers	295,839.00	74,175.60	370,014.60	370,014.60	-
Other Salaries for Instruction	190,001.69	(75,000.00)	115,001.69	114,867.07	134.62
Purchased Professional-Educational Services	94,012.00	(94,012.00)	-	-	-
General Supplies	5,500.00	(4,400.00)	1,100.00	1,084.49	15.51
Other Objects	2,250.00	-	2,250.00	-	2,250.00
Total Resource Room/Resource Center	<u>587,602.69</u>	<u>(99,236.40)</u>	<u>488,366.29</u>	<u>485,966.16</u>	<u>2,400.13</u>
Autism:					
Salaries of Teachers	419,566.75	(22,000.00)	397,566.75	344,798.00	52,768.75
Other Salaries for Instruction	408,331.26	(25,000.00)	383,331.26	375,059.22	8,272.04
Purchased Professional-Educational Services	147,168.00	(147,168.00)	-	-	-
Other Purchased Services (400-500 series)	1,300.00	-	1,300.00	180.98	1,119.02
General Supplies	21,600.00	-	21,600.00	19,247.78	2,352.22
Other Objects	5,200.00	-	5,200.00	2,615.05	2,584.95
Total Autism	<u>1,003,166.01</u>	<u>(194,168.00)</u>	<u>808,998.01</u>	<u>741,901.03</u>	<u>67,096.98</u>
Total Special Education - Instruction	<u>1,590,768.70</u>	<u>(293,404.40)</u>	<u>1,297,364.30</u>	<u>1,227,867.19</u>	<u>69,497.11</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	239,247.00	(18,100.00)	221,147.00	221,085.20	61.80
Total Basic Skills/Remedial - Instruction	<u>239,247.00</u>	<u>(18,100.00)</u>	<u>221,147.00</u>	<u>221,085.20</u>	<u>61.80</u>
Bilingual Education - Instruction:					
Salaries of Teachers	42,699.50	0.10	42,699.60	42,699.60	-
Total Bilingual Education - Instruction	<u>42,699.50</u>	<u>0.10</u>	<u>42,699.60</u>	<u>42,699.60</u>	<u>-</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	11,245.00	-	11,245.00	9,589.00	1,656.00
Supplies & Materials	500.00	-	500.00	-	500.00
Total School Sponsored Cocurricular Activities - Instruction	<u>11,745.00</u>	<u>-</u>	<u>11,745.00</u>	<u>9,589.00</u>	<u>2,156.00</u>
Total Instruction	<u>4,028,347.50</u>	<u>(206,539.76)</u>	<u>3,821,807.74</u>	<u>3,738,286.70</u>	<u>83,521.04</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	17,985.00	(15,000.00)	2,985.00	209.43	2,775.57
Total Attendance and Social Work Services	<u>17,985.00</u>	<u>(15,000.00)</u>	<u>2,985.00</u>	<u>209.43</u>	<u>2,775.57</u>
Health Services:					
Salaries	71,793.00	-	71,793.00	71,793.00	-
Salaries of Social Services Coordinators	62,335.00	-	62,335.00	62,335.00	-
Other Purchased Services (400-500 series)	100.00	-	100.00	-	100.00
Supplies and Materials	2,200.00	-	2,200.00	2,124.63	75.37
Total Health Services	<u>136,428.00</u>	<u>-</u>	<u>136,428.00</u>	<u>136,252.63</u>	<u>175.37</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	144,132.00	-	144,132.00	144,132.00	-
Supplies and Materials	1,900.00	-	1,900.00	1,740.99	159.01
Total Undistributed Expenditures - Guidance	<u>146,032.00</u>	<u>-</u>	<u>146,032.00</u>	<u>145,872.99</u>	<u>159.01</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, 2018**

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

			2018		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Educational Media Services/School Library:					
Salaries	\$ 58,083.00		\$ 58,083.00	\$ 58,083.00	-
Supplies and Materials	4,200.00		4,200.00	4,183.49	16.51
Total Educational Media Services/School Library	<u>62,283.00</u>	<u>-</u>	<u>62,283.00</u>	<u>62,266.49</u>	<u>16.51</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	182,952.76		182,952.76	180,284.88	2,667.88
Salaries of Other Professional Staff			-	-	-
Salaries of Secretarial and Clerical Assistants	76,487.00	(22,737.00)	53,750.00	53,605.46	144.54
Other Purchased Services	6,023.29	716.81	6,740.10	6,005.67	734.43
Supplies and Materials	8,035.00	(1,856.00)	6,179.00	5,308.26	870.74
Other Objects			-	-	-
Total Support Services School Administration	<u>273,498.05</u>	<u>(23,876.19)</u>	<u>249,621.86</u>	<u>245,204.27</u>	<u>4,417.59</u>
Other Operating and Maintenance of Plant					
Salaries	43,759.59	35.07	43,794.66	42,535.92	1,258.74
General Supplies			-	-	-
Total Other Operations and Maintenance of Plant Services	<u>43,759.59</u>	<u>35.07</u>	<u>43,794.66</u>	<u>42,535.92</u>	<u>1,258.74</u>
Undistributed Expenditures - Security					
Salaries	27,854.12	0.88	27,855.00	27,672.84	182.16
General Supplies	300.00		300.00		300.00
Total Undistributed Expenditures - Security	<u>28,154.12</u>	<u>0.88</u>	<u>28,155.00</u>	<u>27,672.84</u>	<u>482.16</u>
Total Undistributed Expenditures - Oper & Maint of Plant Serv	<u>71,913.71</u>	<u>35.95</u>	<u>71,949.66</u>	<u>70,208.76</u>	<u>1,740.90</u>
Undistributed Expenditures Before Unallocated Benefits	<u>708,139.76</u>	<u>(38,840.24)</u>	<u>669,299.52</u>	<u>660,014.57</u>	<u>9,284.95</u>
Unallocated Benefits:					
Group Insurance	2,209,091.50		2,209,091.50	2,209,091.50	-
Total Personal Services - Employee Benefits	<u>2,209,091.50</u>	<u>-</u>	<u>2,209,091.50</u>	<u>2,209,091.50</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,917,231.26</u>	<u>(38,840.24)</u>	<u>2,878,391.02</u>	<u>2,869,106.07</u>	<u>9,284.95</u>
Total General Current Expense	<u>6,945,578.76</u>	<u>(245,380.00)</u>	<u>6,700,198.76</u>	<u>6,607,392.77</u>	<u>92,805.99</u>
Capital Outlay:					
Equipment:					
Grades 1 - 5		4,200.00	4,200.00	4,200.00	-
Total Equipment	<u>-</u>	<u>4,200.00</u>	<u>4,200.00</u>	<u>4,200.00</u>	<u>-</u>
Total Capital Outlay	<u>-</u>	<u>4,200.00</u>	<u>4,200.00</u>	<u>4,200.00</u>	<u>-</u>
Total School Based Expenditures	<u>6,945,578.76</u>	<u>(241,180.00)</u>	<u>6,704,398.76</u>	<u>6,611,592.77</u>	<u>92,805.99</u>
Other Financing Sources:					
Operating Transfer In	\$ 6,945,578.76	\$ (241,180.00)	\$ 6,704,398.76	\$ 6,612,552.20	\$ (91,846.56)
Total Other Financing Sources	<u>6,945,578.76</u>	<u>(241,180.00)</u>	<u>6,704,398.76</u>	<u>6,612,552.20</u>	<u>(91,846.56)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	959.43	959.43
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 959.43</u>	<u>\$ 959.43</u>

See Accompanying Auditor's Report

SPECIAL REVENUE FUND DETAIL STATEMENTS

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

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CITY OF VINELAND SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
For the Year Ended June 30, 2018

	Title I	Title IIIA	IDEA	IDEA Preschool	Title IIA	21st Century	Perkins Grant	Title IV	NJYC
REVENUES:									
Local Sources									
State Sources	\$ 3,215,220.67	\$ 297,493.82	\$ 2,866,833.26	\$ 80,366.72	\$ 424,693.14	\$ 66,451.83	\$ 73,524.60	\$ 25,209.52	\$ 344,666.69
Federal Sources	3,215,220.67	297,493.82	2,866,833.26	80,366.72	424,693.14	66,451.83	73,524.60	25,209.52	344,666.69
Total Revenues									
EXPENDITURES:									
Instruction:									
Teachers Salaries	183,049.33	111,979.00	165,256.00			24,607.50	5,075.00	10,297.50	96,344.13
Other Salaries for Instruction			69,342.15	43,443.20		7,376.25	2,426.00	1,800.00	
Purchased Professional - Educational Services			265,596.50						
Tuition									
Other Purchased Services (400-500 series)	1,200.00		1,843,005.27					1,690.00	
Textbooks									
Other Objects									
Supplies	244,109.69	106,066.86	104,495.54			461.89	51,523.36	1,639.83	
Total Instruction	428,359.02	218,045.86	2,447,695.46	43,443.20	-	32,445.64	59,024.36	15,427.33	96,344.13
Support Services:									
Salaries of Program Directors									
Salaries of Supervisors of Instruction			92,654.74			868.75	4,975.00		148,100.00
Salaries of Other Professional Staff			32,431.92						
Salaries of Secretarial and Clerical Staff									
Other Salaries	106,447.35					22,050.00			34,708.00
Salaries - Community Parent Involvement									
Salaries of Master Teachers									
Other Support Services - Employee Benefits	543,198.80	63,207.50	117,521.01	36,923.52		4,259.34	707.63	770.19	58,281.73
Purchased Professional - Technical Services									
Purchased Professional - Educational Services	50,255.00		121,304.14		42,764.40		1,745.00	1,890.00	
Contracted Pre-K									
Other Purchased Professional Services									
Other Purchased Services (400-500 series)		9,761.00	4,179.02			6,828.10	4,669.00	7,122.00	
Rentals									
Contracted Services - Transportation									
Travel	678.21	1,027.00							228.92
Supplies & Materials	31,318.90	5,452.46	51,046.97		484.80				7,003.91
Total Support Services	731,898.26	79,447.96	419,137.80	36,923.52	43,249.20	34,006.19	12,096.63	9,782.19	248,322.56
Facilities Acquisitions and Construction Services:									
Instructional Equipment									
Non - Instructional Equipment									
Total Facilities Acquisitions and Const. Services:									
Transfer to Charter Schools							2,403.61		
None									
Other Financing Sources (Uses)									
Transfer from General Fund	(2,054,963.39)				(381,443.94)				
Contribution to School Based Budgets	(2,054,963.39)				(381,443.94)				
Total Outflows	3,215,220.67	297,493.82	2,866,833.26	80,366.72	424,693.14	66,451.83	73,524.60	25,209.52	344,666.69
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF VINELAND SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
For the Year Ended June 30, 2018

	Non Public									
	193									
	Textbooks	Nursing	Supplemental Instruction	Corrective Speech	Examination & Classification	Technology Aid	Compensatory Education	Security Aid	ESL	
REVENUES:										
Local Sources										
State Sources	\$ 25,555.34	\$ 45,978.00	\$ 33,385.30	\$ 34,997.76	\$ 50,589.44	\$ 17,098.30	\$ 103,819.85	\$ 34,979.64	\$ 2,258.50	
Federal Sources										
Total Revenues	25,555.34	45,978.00	33,385.30	34,997.76	50,589.44	17,098.30	103,819.85	34,979.64	2,258.50	
EXPENDITURES:										
Instruction:										
Teachers Salaries										
Other Salaries for Instruction										
Purchased Professional - Educational Services										
Tuition										
Other Purchased Services (400-500 series)										
Textbooks	25,555.34	45,978.00								
Other Objects										
Supplies										
Total Instruction	25,555.34	45,978.00	33,385.30	34,997.76	50,589.44	17,098.30	103,819.85	-	2,258.50	
Support Services:										
Salaries of Program Directors										
Salaries of Supervisors of Instruction										
Salaries of Other Professional Staff										
Salaries of Secretarial and Clerical Staff										
Other Salaries										
Salaries - Community Parent Involvement										
Salaries of Master Teachers										
Other Support Services - Employee Benefits										
Purchased Professional - Technical Services										
Purchased Professional - Educational Services										
Contracted Pre-K										
Other Purchased Professional Services										
Other Purchased Services (400-500 series)										
Rentals										
Contracted Services - Transportation										
Travel										
Supplies & Materials										
Total Support Services								34,979.64		
Facilities Acquisitions and Construction Services:										
Instructional Equipment										
Non - Instructional Equipment										
Total Facilities Acquisitions and Const. Services:										
Transfer to Charter Schools										
Other Financing Sources (Uses)										
Transfer from General Fund										
Contribution to School Based Budgets										
Total Outflows	25,555.34	45,978.00	33,385.30	34,997.76	50,589.44	17,098.30	103,819.85	34,979.64	2,258.50	
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF VINELAND SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
For the Year Ended June 30, 2018

	Preschool Education Aid	Municipal Alliance	NJSBGI Safety Grant	Kohls Grant	CCOET WIA	SJ Arts Grant	H & W Grant	Whole Kids	JAG Grant
REVENUES:									
Local Sources	\$ 17,318,266.84	\$ 5,600.00	\$ 38,975.00	\$ 939.89	\$ 3,843.58	\$ 712.85	\$ 2,420.15	\$ 81.55	\$ 10,678.88
State Sources									
Federal Sources									
Total Revenues	17,318,266.84	5,600.00	38,975.00	939.89	3,843.58	712.85	2,420.15	81.55	10,678.88
EXPENDITURES:									
Instruction:									
Teachers Salaries	1,279,836.44								
Other Salaries for Instruction	360,214.34				3,843.58		181.25		
Purchased Professional - Educational Services	91,212.95								
Tuition	341,236.00								
Other Purchased Services (400-500 series)	8,767.00								
Textbooks									
Other Objects	112,909.24			939.89		712.85	32.50		5,988.88
Supplies							2,206.40		
Total Instruction	2,194,175.97	-	-	939.89	3,843.58	712.85	2,420.15	-	5,988.88
Support Services:									
Salaries of Program Directors	109,533.84								
Salaries of Supervisors of Instruction	220,049.76								
Salaries of Other Professional Staff	477,406.00								
Salaries of Secretarial and Clerical Staff	104,713.99								
Other Salaries	144,527.83								
Salaries - Community Parent Involvement	66,809.00								
Salaries of Master Teachers	434,490.87								
Other Support Services - Employee Benefits	1,418,250.00								
Purchased Professional - Technical Services	680,175.00								
Purchased Professional - Educational Services	11,249,884.01								
Contracted Pre-K	145,789.12								
Other Purchased Professional Services									
Rentals	80,302.16								
Contracted Services - Transportation	799,699.65								2,190.00
Travel	256.62								2,500.00
Supplies & Materials	56,296.02	5,600.00						81.55	
Total Support Services	15,988,183.87	5,600.00	-	-	-	-	-	81.55	4,690.00
Facilities Acquisitions and Construction Services:									
Instructional Equipment	26,775.00								
Non - Instructional Equipment			38,975.00						
Total Facilities Acquisitions and Const. Services:	26,775.00	-	38,975.00	-	-	-	-	-	-
Transfer to Charter Schools									
None									
Other Financing Sources (Uses)									
Transfer from General Fund	890,868.00								
Contribution to School Based Budgets									
Total Outflows	17,318,266.84	5,600.00	38,975.00	939.89	3,843.58	712.85	2,420.15	81.55	10,678.88
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF VINELAND SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
For the Year Ended June 30, 2018

	Toyota Grant	General Mills Grant	Vineland Education Foundation	Sustainable NJ	NSLP Equipment Grant	FFC	Temporary Emergency Impact Aid	Totals 2018
REVENUES:								
Local Sources	\$ 850.00	\$ 4,350.00	\$ 1,026.61	\$ 5,090.07	\$ 9,064.00	\$ 51,341.34	\$ 428,625.00	\$ 65,125.00
State Sources								18,072,380.58
Federal Sources								7,487,482.56
Total Revenues	850.00	4,350.00	1,026.61	5,090.07	9,064.00	51,341.34	428,625.00	25,624,988.14
EXPENDITURES:								
Instruction:								
Teachers Salaries			1,026.61			26,675.00	18,600.00	1,908,171.34
Other Salaries for Instruction		4,350.00						498,975.94
Purchased Professional - Educational Services								590,436.30
Tuition								341,236.00
Other Purchased Services (400-500 series)								1,900,640.27
Textbooks								25,556.34
Other Objects						2,838.63	15,717.00	6,021.38
Supplies						29,513.63	34,317.00	660,719.48
Total Instruction	-	4,350.00	1,026.61	-	-	29,513.63	34,317.00	5,931,756.05
Support Services:								
Salaries of Program Directors						8,250.00		117,783.84
Salaries of Supervisors of Instruction						6,750.00		220,049.76
Salaries of Other Professional Staff								730,754.49
Salaries of Secretarial and Clerical Staff								137,145.91
Other Salaries							144,985.72	452,718.90
Salaries - Community Parent Involvement								66,809.00
Salaries of Master Teachers						3,188.17	169,584.52	434,490.87
Other Support Services - Employee Benefits	850.00							2,415,892.41
Purchased Professional - Technical Services								850.00
Purchased Professional - Educational Services								898,133.54
Contracted Pre-K								11,249,884.01
Other Purchased Professional Services							14,043.00	159,832.12
Rentals								32,559.12
Other Purchased Services (400-500 series)								80,302.16
Travel								799,699.65
Supplies & Materials						3,639.54	65,694.76	4,380.75
Total Support Services	850.00	-	-	-	-	21,827.71	394,308.00	264,098.55
Facilities Acquisitions and Construction Services:								
Instructional Equipment				5,090.07	9,064.00			34,268.68
Non - Instructional Equipment					9,064.00			48,039.00
Total Facilities Acquisitions and Const. Services:	-	-	-	5,090.07	9,064.00	-	-	82,307.68
Transfer to Charter Schools								
None								
Other Financing Sources (Uses)								
Transfer from General Fund								890,868.00
Contribution to School Based Budgets								(2,436,407.33)
Total Outflows	850.00	4,350.00	1,026.61	5,090.07	9,064.00	51,341.34	428,625.00	25,624,988.14
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF VINELAND SCHOOL DISTRICT
Special Revenue Fund
Schedule of Preschool Education Aid
Budgetary Basis
For the Year Ended June 30, 2018

<u>District-Wide Total</u>	<u>Total</u>		
	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES:			
Instruction:			
Salaries of Teachers	\$ 1,417,479.84	\$ 1,279,836.44	\$ 137,643.40
Other Salaries for Instruction	510,905.00	360,214.34	150,690.66
Purchased Professional - Educational Services	118,250.00	91,212.95	27,037.05
Tuition	365,610.00	341,236.00	24,374.00
Other Purchased Services (400-500 series)	15,000.00	8,767.00	6,233.00
Supplies	118,000.00	112,909.24	5,090.76
Total Instruction	<u>2,545,244.84</u>	<u>2,194,175.97</u>	<u>351,068.87</u>
Support Services:			
Salaries of Program Directors	109,533.84	109,533.84	-
Salaries of Supervisors of Instruction	220,049.76	220,049.76	-
Salaries of Other Professional Staff	490,956.00	477,406.00	13,550.00
Salaries of Secretarial and Clerical Staff	108,898.56	104,713.99	4,184.57
Other Salaries	159,037.00	144,527.83	14,509.17
Salaries - Community Parent Involvement	66,809.00	66,809.00	-
Salaries of Master Teachers	470,204.00	434,490.87	35,713.13
Other Support Services - Employee Benefits	1,418,250.00	1,418,250.00	-
Contracted Pre-K	11,391,322.00	11,249,884.01	141,437.99
Purchased Professional - Educational Services	680,175.00	680,175.00	-
Other Purchased Professional Services	175,000.00	145,789.12	29,210.88
Rentals	88,770.00	80,302.16	8,467.84
Contracted Services - Transportation	839,225.00	799,699.65	39,525.35
Travel	500.00	256.62	243.38
Supplies and Materials	78,378.00	56,296.02	22,081.98
Total Support Services	<u>16,297,108.16</u>	<u>15,988,183.87</u>	<u>308,924.29</u>
Facilities Acquisition and Construction Services			
Instructional Equipment	26,775.00	26,775.00	-
Total Facilities Acquisition and Construction Ser.	<u>26,775.00</u>	<u>26,775.00</u>	<u>-</u>
Contribution to Charter Schools			
None			-
Total Expenditures	<u>\$ 18,869,128.00</u>	<u>\$ 18,209,134.84</u>	<u>\$ 659,993.16</u>

CALCULATION OF BUDGET & CARRYOVER

Total 2017-18 Preschool Education Aid Allocation	\$ 17,331,702.00
Add: Actual Carryover June 30, 2017	1,418,098.13
	<u>18,749,800.13</u>
Add: Budgeted Transfer from the General Fund	890,868.00
	<u>19,640,668.13</u>
Total Preschool Education Aid Funds Available for 2017/2018 Budget	19,640,668.13
Less: 2017/2018 Budgeted Preschool Education Aid - Prior Year Budget Carryover Available & Unbudgeted Preschool Education Aid Funds, June 30, 2018	(18,869,128.00)
	<u>771,540.13</u>
Add: June 30, 2018 Unexpended Preschool Education Aid	659,993.16
2017-2018 Carryover - Preschool Education Aid	\$ <u>1,431,533.29</u>
2017-18 Preschool Education Carryover Budgeted for Preschool Programs 2018-2019 See Accompanying Auditor's Report	<u>\$ 771,540.00</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.**

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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.

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CITY OF VINELAND BOARD OF EDUCATION
 Fiduciary Funds
 Combining Statement of Fiduciary Net Position
 June 30, 2018

	<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>
ASSETS:					
Cash and Cash Equivalents	\$ 1,018,017.59	\$ 131,611.22	\$ 407,795.81	\$ 179,363.63	\$ 1,736,788.25
Due from Agency Account	56,763.50				56,763.50
Total Assets	\$ 1,074,781.09	\$ 131,611.22	\$ 407,795.81	\$ 179,363.63	\$ 1,793,551.75
LIABILITIES:					
Accounts Payable	\$ 18,678.91				\$ 18,678.91
Due to General Fund	28,562.07			\$ 56,763.50	85,325.57
Due to Unemployment Fund					
Payable to Student Groups			407,795.81		407,795.81
Payroll Deductions and Withholdings				122,600.13	122,600.13
Total Liabilities	47,240.98	-	407,795.81	179,363.63	634,400.42
NET POSITION:					
Held in Trust for Unemployment Claims and Other Purposes	1,027,540.11				1,027,540.11
Reserved for Scholarships		131,611.22			131,611.22
Total Net Position	1,027,540.11	131,611.22	-	-	1,159,151.33
Total Liabilities and Net Position	\$ 1,074,781.09	\$ 131,611.22	\$ 407,795.81	\$ 179,363.63	\$ 1,793,551.75

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, 2018

	Unemployment Compensation <u>Trust</u>	Private - Purpose Scholarship <u>Fund</u>	<u>Total</u>
ADDITIONS:			
Investment Earnings:			
Interest and Dividends	\$ 5,153.60	\$ 736.22	\$ 5,889.82
Contributions		11,835.95	11,835.95
Employee Salary Deductions	<u>168,982.43</u>		<u>168,982.43</u>
Total Additions	<u>174,136.03</u>	<u>12,572.17</u>	<u>186,708.20</u>
DEDUCTIONS:			
Unemployment Compensation Claims	191,467.60		191,467.60
Scholarships		20,051.63	20,051.63
Total Deductions	<u>191,467.60</u>	<u>20,051.63</u>	<u>211,519.23</u>
Change in Net Assets	(17,331.57)	(7,479.46)	(24,811.03)
Net Position, July 1	<u>1,044,871.68</u>	<u>139,090.68</u>	<u>1,183,962.36</u>
Net Position, June 30	<u><u>\$ 1,027,540.11</u></u>	<u><u>\$ 131,611.22</u></u>	<u><u>\$ 1,159,151.33</u></u>

See Accompanying Auditor's Report

CITY OF VINELAND BOARD OF EDUCATION
 Fiduciary Funds
 Student Activity Agency Fund Schedule of Receipts and Disbursements
 For the Fiscal Year Ended June 30, 2018

	Balance <u>June 30, 2017</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2018</u>
Mennies	\$ 29,773.89	\$ 43,958.06	\$ 39,045.25	\$ 34,686.70
Wallace	13,074.94	32,757.30	37,362.17	8,470.07
Winslow		12,113.66	6,692.57	5,421.09
Landis	2,840.25	149.28	2,989.53	-
Memorial	51,034.48	73,741.36	77,434.49	47,341.35
Rossi	37,631.97	96,436.65	98,899.47	35,169.15
Sabater	8,783.65	24,724.11	26,612.31	6,895.45
Dallago	6,134.35	23,985.06	24,644.31	5,475.10
Petway	22,119.18	35,025.42	32,620.56	24,524.04
Vineland High School	157,681.75	421,054.96	386,524.02	192,212.69
Safety Patrol	28,419.35	34,675.24	29,879.51	33,215.08
Athletic Fund	19,532.97	13,552.12	18,700.00	14,385.09
	<u>\$ 377,026.78</u>	<u>\$ 812,173.22</u>	<u>\$ 781,404.19</u>	<u>\$ 407,795.81</u>
Total Liabilities	<u>\$ 377,026.78</u>	<u>\$ 812,173.22</u>	<u>\$ 781,404.19</u>	<u>\$ 407,795.81</u>

See Accompanying Auditor's Report

CITY OF VINELAND BOARD OF EDUCATION
 Fiduciary Funds
 Payroll Agency Fund Schedule of Receipts and Disbursements
 For the Fiscal Year Ended June 30, 2018

	<u>Balance June 30, 2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2018</u>
ASSETS:				
Cash and Cash Equivalents	\$ 200,215.18	\$ 103,785,311.63	\$ 103,806,163.18	\$ 179,363.63
Total Assets	<u>\$ 200,215.18</u>	<u>\$ 103,785,311.63</u>	<u>\$ 103,806,163.18</u>	<u>\$ 179,363.63</u>
LIABILITIES:				
Payroll Deductions and Withholdings	\$ 131,157.21	\$ 103,728,548.13	\$ 103,737,105.21	\$ 122,600.13
Interfund Accounts Payable: Due Unemployment Trust Fund	<u>69,057.97</u>	<u>56,763.50</u>	<u>69,057.97</u>	<u>56,763.50</u>
Total Liabilities	<u>\$ 200,215.18</u>	<u>\$ 103,785,311.63</u>	<u>\$ 103,806,163.18</u>	<u>\$ 179,363.63</u>

See Accompanying Auditor's Report

Statistical Section

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

Unaudited

	Fiscal Year Ending June 30,									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental activities										
Invested in capital assets, net of related debt	162,302,338	159,763,996	156,687,489	153,440,795	153,121,780	149,435,023	144,815,293	146,756,588	163,946,823	184,391,239
Restricted	22,759,274	3,150,072	9,968,557	14,622,447	18,063,947	16,164,117	15,144,789	15,823,271	16,668,007	10,562,479
Unrestricted	(17,975,734)	(5,487,914)	(9,814,806)	(8,940,605)	(13,437,571)	(74,902,099)	(78,110,885)	(83,305,199)	(87,982,123)	(83,066,389)
Total governmental activities net position	167,085,878	157,426,154	156,841,241	159,122,637	157,748,156	90,697,041	81,849,197	79,274,660	92,632,707	111,887,330
Business-type activities										
Invested in capital assets, net of related debt	737,103	770,849	690,871	622,399	547,208	469,433	389,433	362,366	374,136	323,044
Unrestricted	46,303	412,203	635,123	217,691	34,541	(399,992)	(625,373)	(362,521)	(499,913)	(536,935)
Total business-type activities net position	783,406	1,183,053	1,325,994	840,091	581,749	69,441	(235,941)	(155)	(125,777)	(213,891)
District-wide										
Invested in capital assets, net of related debt	163,039,440	160,534,845	157,378,360	154,063,195	153,668,988	149,904,456	145,204,726	147,118,954	164,320,959	184,714,283
Restricted	22,759,274	3,150,072	9,968,557	14,622,447	18,063,947	16,164,117	15,144,789	15,823,271	16,668,007	10,562,479
Unrestricted	(17,929,430)	(5,075,710)	(9,179,682)	(8,722,914)	(13,403,030)	(75,302,091)	(78,736,258)	(83,667,220)	(88,482,036)	(83,603,524)
Total district net position	167,869,284	158,609,206	158,167,235	159,962,728	158,329,905	90,766,481	81,613,256	79,274,505	92,506,930	111,673,438
					(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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses										
Governmental activities										
Instruction										
Regular	49,798,652	50,617,482	48,170,711	51,346,453	49,765,139	67,135,970	75,282,084	78,683,328	85,571,975	85,605,963
Special education	15,305,406	16,243,144	16,113,507	16,923,266	16,540,344	23,691,785	27,419,488	29,551,705	30,539,197	32,021,681
Other special education	5,711,287	5,906,932	5,845,703	5,992,775	5,859,171	7,827,460	9,018,735	9,119,523	9,372,179	9,462,226
Other instruction	1,176,720	2,788,663	1,327,984	2,910,874	3,167,320	3,243,507	3,118,074	3,341,111	4,397,529	5,549,080
Nonpublic school programs										
Adult/continuing education programs	22	1,344,584								
Support Services:										
Tuition	7,905,537	7,006,013	7,615,906	7,640,437	6,726,091	7,540,449	8,744,312	5,511,611	5,462,613	5,932,482
Student & instruction related services	32,419,544	35,359,856	33,941,524	36,090,211	35,487,002	46,467,631	51,554,941	52,595,405	54,726,134	58,668,081
General administration	1,358,479	1,352,653	1,454,794	3,479,604	6,214,766	8,134,072	9,235,348	8,916,256	9,926,208	10,188,456
School Administrative Services	5,741,814	5,565,005	5,173,088	7,371,243	5,257,445	7,737,789	7,853,123	8,091,946	7,835,784	7,880,672
Central Services	2,253,861	2,263,400	2,016,753	2,016,753						
Administrative information technology	1,599,796	1,740,314	1,736,536							
Plant Operations and Maintenance	15,589,746	16,477,712	15,185,688	14,905,669	14,475,600	20,947,344	22,261,201	21,912,178	23,053,112	21,631,837
Pupil transportation	8,698,741	9,536,710	9,869,607	10,592,072	10,203,834	12,433,159	13,454,580	15,073,798	15,824,486	16,433,299
Other support services	39,980,377	42,710,371	40,243,948	44,052,549	50,248,908				5,180,248	5,596,336
Internal Service Fund										
Special Schools	1,026,718	753,267	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	4,701,761	5,152,025
Interest on long-term debt										
Unallocated depreciation										
Total governmental activities expenses	188,592,420	199,070,905	191,296,675	203,040,345	205,906,614	208,417,071	231,878,211	237,058,901	256,591,225	264,122,136
Business-type activities:										
Food service	4,379,591	4,311,997	5,455,333	6,096,354	5,998,410	6,514,088	6,510,016	6,290,443	6,413,392	6,276,077
Child Care										
Supplemental Educational Services	46,223	101,948	17,528	11,219						
Total business-type activities expense	4,425,814	4,413,945	5,472,861	6,107,573	5,998,410	6,514,088	6,510,016	6,290,443	6,413,392	6,276,077
Total district expenses	193,018,234	203,484,850	196,769,535	209,147,918	211,905,024	214,931,158	238,388,226	243,349,344	263,004,617	270,398,213
Program Revenues										
Governmental activities:										
Charges for services:										
Instruction (tuition)				806,936	1,286,979	1,927,926	1,927,111	1,391,590	745,394	1,089,117
Internal Service Fund										
Operating grants and contributions	9,704,563	10,220,446	10,042,117		28,424,302	26,793,661	59,449,345	72,466,859	5,262,620	6,291,407
Capital grants and contributions	1,014,963	231,762	10,908	17,740					102,584,984	113,157,210
Total governmental activities program revenues	10,719,526	10,452,208	10,053,025	824,676	29,711,281	28,721,587	61,376,456	73,858,449	108,592,997	120,537,734

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Program Revenues (cont'd)										
Business-type activities:										
Charges for services:										
Food service	1,112,278	964,015	965,891	897,922	793,630	857,605	873,908	851,189	860,287	821,751
Child care										
Supplemental Educational Services	100,183	250,707								
Operating grants and contributions	3,388,341	3,506,329	3,789,734	4,718,549	5,116,261	5,134,644	5,075,125	5,388,323	5,422,558	5,235,973
Capital grants and contributions										
Total business type activities program revenues	4,600,802	4,721,051	4,755,624	5,616,472	5,909,891	5,992,250	5,949,032	6,239,512	6,282,845	6,057,724
Total district program revenues	15,320,328	15,173,259	14,808,650	6,441,147	35,621,172	34,713,837	67,325,489	80,097,961	114,875,842	126,595,458
Net (Expense)/Revenue										
Governmental activities	(177,872,894)	(188,618,697)	(181,243,649)	(202,215,669)	(176,195,333)	(179,695,483)	(170,501,754)	(163,200,452)	#####	#####
Business-type activities	174,988	307,106	(717,256)	(491,101)	(88,519)	(521,838)	(560,983)	(50,931)	(130,547)	(218,355)
Total district-wide net expense	(177,697,906)	(188,311,591)	(181,960,885)	(202,706,770)	(176,283,852)	(180,217,321)	(171,062,738)	(163,251,383)	#####	#####
General Revenues and Other Changes in Net Assets										
Governmental activities:										
Property taxes levied for general purposes, net	21,143,997	21,619,781	21,619,781	21,731,439	21,731,439	21,731,439	21,731,439	22,166,068	22,609,389	23,061,577
Federal and State Aid Not Restricted	129,559,868	124,913,859	130,415,373	153,732,441	152,168,621	150,800,014	138,112,395	137,981,979	138,138,124	138,417,592
Federal and State Aid Restricted	25,200,203	30,887,032	27,489,010	28,471,328						
Tuition Received	596,550	1,007,621	713,809							
Investment earnings	312,471	179,557	89,100	77,932						
Miscellaneous income	299,313	430,685	394,920	483,925	746,820	1,379,266	2,060,077	727,868	608,762	1,485,632
Bad Debt Expense										
Capital Contributions	50,755									
Transfers		(24,459)	(18,000)		173,973	-	(250,000)	(250,000)		(125,777)
Special Item - Judgment Against the District	(1,056,950)	(32,065)								
Special Item - Loss on disposition of assets	(88,726)	(23,048)	(45,257)							
Total governmental activities	176,017,482	178,958,973	180,658,737	204,497,065	174,820,853	173,910,719	161,653,911	160,625,915	161,356,275	162,839,024
Business-type activities:										
Investment earnings	3,508	3,081	2,661	5,197						
Miscellaneous	10,000				4,150	9,529	5,602	4,563	4,925	4,461
Bad Debt Expense		(24,459)								
Capital Contributions		91,420	18,000							
Transfers		24,459			(173,973)	-	250,000	250,000		125,777
Special Item - Judgment Against the District		(1,960)	788,529							
Special Item - Loss on disposition of assets	13,508	92,541	809,190	5,197	(169,823)	9,529	255,602	286,716	4,925	130,239
Total business-type activities	176,030,989	179,051,514	181,467,926	204,502,263	174,651,030	173,920,248	161,909,513	160,912,631	161,361,200	162,969,263
Total district-wide										
Change in Net Position										
Governmental activities	(1,855,412)	(9,659,724)	(584,913)	2,281,396	(1,374,480)	(5,784,764)	(8,847,844)	(2,574,537)	13,358,047	19,254,622
Business-type activities	188,495	599,647	91,954	(485,905)	(258,342)	(512,408)	(305,381)	235,785	(125,622)	(88,114)
Total district	(1,666,917)	(9,260,077)	(492,959)	1,795,492	(1,632,822)	(6,297,073)	(9,153,225)	(2,338,752)	13,232,425	19,166,508

Source: CAFR, A-2

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

	2009	2010	2011 (1)	2012	2013	2014	2015	2016	2017	2018
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	16,558,777	9,758,188
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)	(8,542,824)	(2,853,881)
Reserved	\$ 22,732,435	\$ 3,123,222								
Unreserved	(10,197,192)	2,849,344								
Total general fund	\$ 12,535,243	\$ 5,972,566	\$ 7,935,845	\$ 13,437,706	\$ 11,473,440	\$ 9,882,928	\$ 7,761,008	\$ 7,210,737	\$ 8,015,953	\$ 6,904,307
All Other Governmental Funds										
Nonspendable										
Restricted			\$ 26,832.60	\$ 26,857.74	\$ -	26,848	26,843	26,838	26,858	26,848
Reserved			30							
Unreserved, reported in:										
Special revenue fund										
Permanent fund	26,839	26,850				(20,672)	(386,407)	(601,265)	(397,383)	(301,657)
Total all other governmental funds	\$ 26,839	\$ 26,850	\$ 26,862	\$ 26,858	\$ 26,853	\$ 6,176	\$ (359,564)	\$ (574,427)	\$ (370,525)	\$ (274,789)

(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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues										
Tax levy	\$ 21,143,997	\$ 21,619,781	\$ 21,619,781	\$ 21,731,439	\$ 21,731,439	\$ 21,731,439	\$ 21,731,439	\$ 22,166,068	\$ 22,609,389	\$ 23,061,577
Tuition charges	596,550	1,007,621	713,809	780,490	1,286,979	1,927,926	1,927,111	1,391,590	745,394	1,089,117
Miscellaneous	611,784	610,242	484,020	499,560	746,820	1,379,266	2,154,500	788,045	643,375	1,550,757
Federal sources	7,942,070	27,255,831	9,625,688	14,118,198	8,462,664	6,737,895	7,279,506	7,226,059	8,151,879	7,858,555
State sources	156,522,564	138,765,507	158,320,813	168,085,571	172,059,478	170,838,269	172,809,205	179,870,559	196,724,663	197,520,387
Local sources				88,744	70,781	17,512				
Total revenue	186,816,965	189,258,982	190,764,111	205,304,001	204,358,161	202,632,306	205,901,761	211,442,321	228,874,700	231,080,393
Expenditures										
Instruction										
Regular Instruction	46,249,294	46,359,991	44,462,199	47,195,204	46,019,292	47,451,031	47,070,815	47,591,647	47,886,635	46,181,554
Special education instruction	15,301,506	16,239,244	16,109,580	16,901,059	16,566,811	16,745,116	17,133,173	17,874,363	17,089,934	17,274,626
Other special instruction	5,700,023	5,895,476	5,834,117	5,992,775	5,911,705	5,532,370	5,635,391	5,515,948	5,244,733	5,104,554
Other instruction	1,176,720	2,788,663	2,672,568	2,897,672	3,174,407	2,292,478	1,948,341	2,020,872	2,460,886	2,993,543
Adult/continuing education	22	24,459								
Support Services:										
Tuition	7,905,537	7,006,013	7,615,906	7,640,457	6,726,091	7,540,449	8,744,312	5,511,611	5,462,613	5,932,482
Student & inst. related services	32,199,292	35,133,467	33,710,676	35,823,264	35,572,260	32,842,827	32,214,305	31,812,354	30,625,101	31,649,468
General administration	2,373,948	1,312,531	1,512,902	3,465,780	6,003,161	5,749,081	6,430,807	5,753,961	6,311,494	6,213,754
School administrative services	5,712,261	5,538,726	5,156,785	7,368,011	5,289,326	5,468,992	5,468,329	5,222,006	4,982,316	4,806,278
Central services	2,253,861	2,263,400	2,016,753							
Admin. information technology	1,599,796	1,740,314	1,736,536							
Plant operations and maintenance	15,246,752	16,070,405	14,886,867	14,625,894	15,031,849	14,805,373	15,720,670	14,140,668	14,658,124	15,266,925
Pupil transportation	8,284,552	8,753,422	9,002,495	9,582,228	9,205,519	8,787,632	9,368,765	9,727,630	10,061,864	10,022,370
Other Support Services										
Employee benefits	39,719,335	42,429,079	40,315,560	44,093,510	50,248,908	50,986,587	51,321,802	53,861,105	55,332,393	58,011,513
Special Schools	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	4,701,761	5,152,025
Capital outlay	1,203,986	2,763,806	2,493,536	2,481,119	4,785,828	2,790,213	3,146,385	8,663,250	23,047,728	23,361,432
Total expenditures	185,979,324	195,821,648	188,782,820	199,802,145	206,496,404	204,243,496	208,139,421	211,957,455	227,865,582	231,970,525
Excess (Deficiency) of revenues over (under) expenditures	837,641	(6,562,666)	1,981,291	5,501,856	(2,138,243)	(1,611,190)	(2,237,660)	(515,134)	1,009,118	(890,133)
Other Financing sources (uses)										
Proceeds from borrowing										
Capital leases (non-budgeted)										
Proceeds from refunding										
Payments to escrow agent										
Transfer - Contr to SBB										
Transfers in	236,619	771,225	(18,000)	173,973	173,973	1,456,430	(250,000)	(250,000)	-	(125,777)
Transfers out	(236,619)	(771,225)	(18,000)	-	-	(1,456,430)	(250,000)	(250,000)	-	(125,777)
Prior Year Grantor Adjustment										
Total other financing sources (uses)	-	-	(18,000)	-	173,973	-	(250,000)	(250,000)	-	(125,777)
Net change in fund balances	837,641	(6,562,666)	1,963,291	5,501,856	(1,964,270)	(1,611,190)	(2,487,660)	(765,134)	1,009,118	(1,015,910)
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	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Interest on Investments	\$ 312,471	\$ 179,557	\$ 89,100	\$ 76,580	\$ 84,985	\$ 88,325	\$ 98,622	\$ 84,374	\$ 89,939	\$ 88,516
Adult Education Fees	2,939	1,679	-	114,583						
Rentals	58,869	66,926	86,103	63,517	38,689	44,378	42,818	43,643	51,284	74,135
Refunds	76,029	79,235	143,932	96,106	251,071	268,400	1,490,139	274,872	178,298	223,010
Proceeds from Auction	6,520	11,167	2,631	26,678						
Insurance Reimbursements	9,771	1,189								
Childcare 0-3 Fee for Service										
Scrap Metal Proceeds	12,890	4,777	2,166	2,527						2,929
Fees - Telephone Mice Agreement		15,000	30,000	-						
Collections - Prior Year's Fees	920	2,065	1,890	1,247						
Prior Year Excess Wrap Around Fees	1,275									
PY Excess Strengthening Family Grant	1,275									
Computer Trade-In				683						
E-Rate Refunds	15,713	539	2,597							145,332
Legal Settlements	20,509	1,829	468							
Medicare Part D Reimbursement	11,236	1,131								
Reimbursement from Activity Fund	13,045									
Cancelled Purchase Order Refund				2,957	22,586	18,190	300			
GED Testing Fees	29,749	32,071	18,075							
NJEA Reimburse-Teacher		86,295		407						
Donations		3,639								
Broadcasting Stipend	4,200	4,200								
General Election			1,275							
Book Fines			3,096							
Sales of DVDs/CDs			3,485							
Internet Services				2,487						
Textbook Sales and Rentals				218						
Bully Prevention				3,387						
Bid Deposits				7,268						
Energy Curtailment				1,000						
Sale of Property										
Advertising Fees										
Transportation Fees										
Other	6,726	10,996	3,284	68,821	347,775	951,246	424,851	323,136	15,167	19,877
	<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>	<u>\$ 608,492</u>	<u>\$ 1,485,368</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 ^a	Total Taxable Value of Partial Exemptions & Abatements	Industrial ^a	Apartment	Total Assessed Value	Public Utilities ^b	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^c
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	2,084,839,038	4,259,989,861	1.038
2010	28,326,300	1,477,396,400	36,811,500	4,123,500	403,008,400		131,755,400	44,883,300	2,124,304,800	7,985,792	2,124,063,492	4,129,114,841	1.018
2011	26,699,400	1,489,865,200	36,928,100	4,263,500	403,061,600		131,427,100	44,433,300	2,136,678,200	7,355,877	2,134,718,977	3,959,477,998	1.018
2012	26,497,600	1,491,484,100	37,147,800	4,204,600	405,022,500		124,833,300	42,899,200	2,132,089,100	6,738,734	2,129,712,834	4,152,745,055	1.021
2013 (R)	61,204,200	2,504,057,400	63,399,600	4,452,600	1,001,374,700		300,618,500	122,366,400	4,057,473,400	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	(12,698,100)	255,031,100	111,787,000	3,886,681,400	9,575,787	3,896,457,187	4,151,792,421	0.581
2017	51,680,600	2,535,566,900	51,511,500	4,706,800	862,766,800	(13,944,300)	249,865,900	111,567,700	3,854,968,100	-	3,854,968,100	4,111,012,539	0.599
2018	50,549,800	2,541,229,400	50,894,500	4,681,900	843,347,100	(13,944,300)	234,393,000	110,943,600	3,822,095,000	-	3,822,095,000	4,154,327,413	0.622

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

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

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

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

^c Tax rates are per \$100

R = Revaluation

Source: Municipal Tax Assessor

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

Fiscal Year Ended June 30,	City of Vineland School District Direct Rate		Overlapping Rates			Total Direct and Overlapping Tax Rate
	Basic Rate ^a	General Obligation Debt Service ^b	(From J-6) Total Direct School Tax Rate	City of Vineland	Cumberland County	
2009	1.038	-	1.038	1.228	1.757	4.437
2010	1.018	-	1.018	1.279	1.677	4.338
2011	1.018	-	1.018	1.342	1.682	4.302
2012	1.021	-	1.021	1.343	1.768	4.132
2013*	0.537	-	0.537	0.760	0.973	2.270
2014	0.544	-	0.544	0.805	0.997	2.346
2015	0.566	-	0.566	0.853	1.062	2.481
2016	0.581	-	0.581	0.856	1.139	2.576
2017	0.599	-	0.599	0.914	1.157	2.670
2018	0.622	-	0.622	0.983	1.206	2.811

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

	2018				2009			
	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	\$ 74,410,000	1	1.95%		\$ 32,606,000	1	1.56%	
Wal-Mart	20,500,000	2	0.54%				0.00%	
LBW Vineland, LLC	18,854,300	3	0.49%				0.00%	
Vineland Construction Corp	17,971,200	4	0.47%		21,866,100	2	1.05%	
Berks Countt Real Estate Assoc	16,200,000	5	0.42%		10,311,900	4	0.49%	
Lucca Freezer & Cold Storage LLC	15,479,100	6	0.40%				0.00%	
Maintree Shopping/Office Center	13,200,000	7	0.35%		9,653,900	7	0.46%	
NA Real Property Associates LLC	10,697,400	8	0.28%		9,039,900	9	0.00%	
Frank's Realty	10,500,000	9	0.27%		9,838,600	6	0.43%	
Cedarcrest/United Mobile Homes	10,328,500	10	0.27%		9,898,400	5	0.47%	
Kejzman Enterprises					11,190,900	3	0.54%	
Robro/Roth Corporation					9,400,500	8	0.45%	
Luca Realty					8,506,000	10	0.41%	
Natick NJ								
Total	\$ 208,140,500		5.45%		\$ 132,312,200		6.35%	

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 ^a		Collections in Subsequent Years
		Amount	Percentage of Levy	
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
2016	101,108,820	97,552,644	96.48%	2,171,034
2017	103,559,012	100,729,720	97.27%	2,194,483

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 ^a	Per Capita ^a
	General Obligation Bonds	Capital Leases	Compensated Absences Payable	Net OPEB Obligation	Net Pension Liability	Absences Payable	Compensated Absences Payable			
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	3.34%	1,134	
2015	-	-	8,448,557	547,774	61,510,802	317,630	70,824,763	3.32%	1,159	
2016	-	-	8,109,335	508,483	65,500,420	241,832	74,360,070	3.37%	1,223	
2017	-	-	8,294,521	478,606	89,388,834	296,255	98,458,216	4.34%	1,621	
2018	-	-	8,234,439	686,398	70,990,034	310,911	80,221,782	3.56%	1,328	

- a** School District records
- b** Personal income has been estimated based upon the municipal population and per capita.
- c** Per Capita calculation based upon population information provided by the New Jersey Department of Labor and Workforce Development.

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

<u>General Bonded Debt Outstanding</u>					
Fiscal Year Ended June 30,	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
2006					
2007					
2008					
2009					
2010					
2011					
2012					
2013					
2014					
2015					
2016					
2017					
2018					

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, 2017**
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	\$208,335,777.47	\$169,255,518.34	\$39,080,259.13	100.00%	\$39,080,259.13
	<u>208,335,777.47</u>	<u>169,255,518.34</u>	<u>39,080,259.13</u>		<u>39,080,259.13</u>
Overlapping Debt Apportioned to the Municipality:					
County of Cumberland:					
General	141,881,539.00	56,448,676.00	85,432,863.00	47.82%	\$40,854,106.46
Cumberland County Municipal Utilities Authority	41,603,020.00	41,603,020.00	-		-
	<u>183,484,559.00</u>	<u>98,051,696.00</u>	<u>85,432,863.00</u>		<u>40,854,106.46</u>
	<u>\$391,820,336.47</u>	<u>\$267,307,214.34</u>	<u>\$124,513,122.13</u>		<u>\$79,934,365.59</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 total 2017 Equalized Value, which is 47.82%

The source for this computation was the 2017 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 2017

Equalized valuation basis

2017	\$ 4,126,049,556.00
2016	4,085,862,924.00
2015	4,166,025,999.00
	<u>\$12,377,938,479.00</u>

[A]

[A/3] \$ 4,125,979,493.00

Average equalized valuation of taxable property

Debt limit (4% of average equalization value) **[B]** 165,039,179.72 **b**

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

Legal debt margin **[B-C]** 165,039,179.72

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Debt limit	\$ 165,039,180	\$ 163,822,946	\$ 163,314,780	\$ 162,859,868	\$ 163,598,284	\$ 161,259,927	\$ 159,288,171	\$ 164,647,769	\$ 168,282,688	\$ 167,937,242
Total net debt applicable to limit	<u>\$ 165,039,180</u>	<u>\$ 163,822,946</u>	<u>\$ 163,314,780</u>	<u>\$ 162,859,868</u>	<u>\$ 163,598,284</u>	<u>\$ 161,259,927</u>	<u>\$ 159,288,171</u>	<u>\$ 164,647,769</u>	<u>\$ 168,282,688</u>	<u>\$ 167,937,242</u>
Legal debt margin	-	-	-	-	-	-	-	-	-	-
Total net debt applicable to the limit as a percentage of debt limit	-	-	-	-	-	-	-	-	-	-

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

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

Year	Population ^a	Personal Income ^b	Per Capita Personal Income ^c	Unemployment Rate ^d
2009	58,475	1,857,750,750	31,770	6.50%
2010	58,797	1,903,729,266	32,378	6.50%
2011	60,796	2,012,590,784	33,104	13.30%
2012	60,971	2,067,099,813	33,903	13.80%
2013	60,997	2,053,159,020	33,660	12.10%
2014	61,020	2,071,201,860	33,943	9.70%
2015	61,097	2,132,102,009	34,897	8.03%
2016	60,818	2,208,544,852	36,314	13.30%
2017	60,724	2,268,830,812	37,363	13.30%
2018	60,392	2,256,426,296	37,363	6.80%

Source:

^a Population information provided by census.gov

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

^c vinelandcity.org

^d 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

	2018		2009			
Employer	Employees	Rank [Optional]	Percentage of Total Municipal Employment	Employees	Rank [Optional]	Percentage of Total Municipal Employment
City of Vineland School District (a)	1,795	1	6.41%	3,127	1	11.06%
City of Vineland	715	2	2.55%	732	2	2.59%
Omni Baking	500	3	1.79%	334	5	1.18%
Training Schl at Vine/Elwyn NJ	448	4	1.60%	730	3	2.58%
AJM Packaging Corp	354	5	1.26%			
Safeway Fresh Foods	350	6	1.25%			
Tower Hospitality	277	7	0.99%			
Gerresheimer Glass	250	8	0.89%			
Chemglass, Inc	230	9	0.82%	220	6	0.78%
Bridor Inc.	228	10	0.81%			
General Mills/Progresso Foods				500	4	1.77%
Vineland Kosher Poultry				205	7	0.72%
Boscovs				164	8	0.58%
De Rossi & Son Co.				163	9	0.58%
Home Depot				161	10	0.57%
	<u>5,147</u>		<u>18.39%</u>	<u>6,336</u>		<u>22.40%</u>
Total municipal employment =	27,987			28,284		

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>	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Instruction										
Regular	1,160	1,121	1,171	1,186	1,164	1,187	N/A	N/A	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	264	239	238	234	234	213	N/A	N/A	N/A	N/A
General administration	6	6	5	5	6	5	N/A	N/A	N/A	N/A
School administrative services	85	86	85	78	78	69	N/A	N/A	N/A	N/A
Other administrative services	-	-	-	-	-	-	-	-	-	-
Central services	38	38	41	36	35	34	N/A	N/A	N/A	N/A
Administrative Information Technology	18	18	18	16	16	15	N/A	N/A	N/A	N/A
Plant operations and maintenance	189	215	228	209	211	204	N/A	N/A	N/A	N/A
Pupil transportation	153	152	191	196	175	171	N/A	N/A	N/A	N/A
Other support services	53	60	61	60	60	48	N/A	N/A	N/A	N/A
Special Schools										
Food Service	95	101	98	70	83	84	N/A	N/A	N/A	N/A
Child Care										
Total	2,060	2,035	2,135	2,089	2,062	2,030	-	-	-	-

Source: School District Records

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

Fiscal Year	Enrollment	Operating Expenditures ^a	Cost Per Pupil	Percentage Change	Teaching Staff ^b	Pupil/Teacher Ratio			Average Daily Enrollment (ADE) ^c	Average Daily Attendance (ADA) ^c	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	High School				
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	-18.00%	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	2.22%	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	12.67	10.75	12	N/A	N/A	N/A	N/A
2016	9,747	203,294,205.00	20,857.11	-0.55%	N/A	12.34	10.50	12	N/A	N/A	N/A	N/A
2017	9,644	204,817,853.44	21,237.85	1.83%	N/A	11.00	9.50	11	N/A	N/A	N/A	N/A
2018	9,565	208,609,093.11	21,809.63	2.69%	N/A	12.5	11.25	13	N/A	N/A	N/A	N/A

#

Sources: District records

Note: Enrollment based on annual October district count.

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

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

District Building	ELEMENTARY												INTERMEDIATE						HIGH SCHOOL					
	Almond Road Pk	Saber	Dippolito	Petway	Memmes	Dane Base	Johnstone	Winstow	Durand	Dalago Pk Cr	Lechter	Oak & Main Pk Cr	S. Vineland Pk Ctr(1)	Butler Ave K Center (2)	Maurice Felk(2)	E. Vineland K Center	Wallace	Veteran's Memorial	Lands	Ross	Cunningham	Vineland High School - South	Vineland High School - North	
2009																								
Square Feet	82,747	75,860	74,300	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	119,300	98,250	88,520	76,000	36,405	231,050	229,580	
Capacity (students)	460	620	556	556	563	361	447	447	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153	
Enrollment	584	652	549	620	620	421	442	542	567	229	208	-	-	-	-	61	512	531	503	557	134	1,380	1,262	
2010																								
Square Feet	82,747	75,860	74,300	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	119,300	98,250	88,520	76,000	36,405	231,050	229,580	
Capacity (students)	460	620	556	556	563	361	447	447	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153	
Enrollment	542	651	537	615	393	464	464	523	551	310	213	-	-	-	-	-	500	506	446	548	218	1,280	1,282	
2011																								
Square Feet	82,747	75,860	74,300	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	119,300	98,250	88,520	76,000	36,405	231,050	229,580	
Capacity (students)	460	620	556	556	563	361	447	447	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153	
Enrollment	572	713	573	662	411	471	471	554	568	310	210	-	-	-	-	-	492	526	509	554	66	1,387	1,326	
2012																								
Square Feet	82,747	75,860	74,300	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	119,300	98,250	88,520	76,000	36,405	231,050	229,580	
Capacity (students)	460	620	556	556	563	361	447	447	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153	
Enrollment	574	743	579	700	442	487	487	563	566	227	203	-	-	-	-	-	521	547	520	554	80	1,359	1,056	
2013																								
Square Feet	82,747	75,860	74,300	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	119,300	98,250	88,520	76,000	36,405	231,050	229,580	
Capacity (students)	460	620	556	556	563	361	447	447	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153	
Enrollment	793	675	543	604	343	354	354	527	545	233	226	-	-	-	-	-	567	508	490	582	60	1,135	1,426	
2014																								
Square Feet	82,747	75,860	74,300	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	119,300	98,250	88,520	76,000	36,405	231,050	229,580	
Capacity (students)	460	620	556	556	563	361	447	447	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153	
Enrollment (3)	460	620	556	556	563	361	447	447	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153	
2015																								
Square Feet	82,747	75,860	74,300	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	119,300	98,250	88,520	76,000	36,405	231,050	229,580	
Capacity (students)	460	620	556	556	563	361	447	447	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	N/A
2016																								
Square Feet	82,747	75,860	74,300	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	119,300	98,250	88,520	76,000	36,405	231,050	229,580	
Capacity (students)	460	620	556	556	563	361	447	447	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153	
Enrollment (3)	809	682	555	625	351	404	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	
2017																								
Square Feet	82,747	75,860	74,300	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	119,300	98,250	88,520	76,000	36,405	231,050	229,580	
Capacity (students)	460	620	556	556	563	361	447	447	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153	
Enrollment (3)	787	641	561	594	364	427	427	455	504	241	239	N/A	N/A	N/A	N/A	N/A	638	746	213	568	N/A	1,166	1,504	
2018																								
Square Feet	82,747	75,860	74,300	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	119,300	98,250	88,520	76,000	36,405	231,050	229,580	
Capacity (students)	460	620	556	556	563	361	447	447	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153	
Enrollment (3)	760	638	558	612	341	444	444	447	507	295	229	-	-	-	-	-	810	822	-	606	-	1,265	1,251	

2920703
 2920703

Number of Schools at June 30, 2018
 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

Project # (s)	2018	2017	2016	2015	2014	2013*	2012	2011	2010	2009
* School Facilities										
Vineland Senior High - South	299,905	436,519	340,073	296,012	244,296	219,107	196,785	268,971	213,866	109,115
Vineland Senior High - North	183,302	133,242	198,141	274,646	209,442	187,846	168,709	87,899	196,453	215,987
Landis Intermediate	458,125	72,197	103,713	51,307	71,769	64,369	57,811	90,212	38,750	57,430
Veterans Memorial Intermediate	110,087	84,254	119,838	74,826	176,964	158,718	142,548	86,000	55,178	25,337
Dane Base	32,107	62,696	38,202	26,898	57,479	51,552	46,300	24,748	17,296	38,308
Butler Ave PK Center	-	-	-	-	780	699	628	79	-	22
Cunningham Alternative Prog	8,724	7,469	3,439	16,948	58,318	52,305	46,976	7,005	22,339	15,792
D'Ippolito Elementary	83,042	72,846	41,444	40,532	82,236	73,757	66,242	37,830	18,476	35,277
Wallace Intermediate	69,474	94,926	30,793	43,673	76,491	68,604	61,615	37,950	31,804	35,483
Marie Durand Elementary	92,362	108,175	68,138	39,772	56,406	50,590	45,436	40,983	17,417	33,615
East Vineland K Center	-	-	-	-	1,498	1,343	1,206	-	1,423	25
Maurice Fels K Center	-	-	-	-	-	-	-	-	-	-
Johnstone Elementary	22,401	61,322	33,734	131,761	61,248	54,933	49,337	22,031	18,641	9,540
Leuchter PK Center	28,732	35,050	89,949	79,016	73,053	65,521	58,846	15,812	16,351	12,418
Mennies Elementary	70,889	108,351	73,002	28,173	56,838	50,977	45,783	43,758	21,000	22,780
Sabater Elementary	90,736	97,995	42,221	25,639	32,813	29,430	26,432	27,094	20,495	11,248
Oak and Main PK Center	-	6,322	-	221	1,437	1,289	1,158	15,575	-	181
Dallago Preschool	51,246	8,575	20,020	14,762	30,060	26,961	24,214	11,108	3,997	2,660
Petway Elementary	33,556	36,002	51,313	56,599	28,803	25,833	23,202	23,594	6,151	8,824
Rossi Intermediate	73,588	82,304	99,134	56,679	80,798	72,467	65,084	73,581	38,025	21,173
South Vineland PK Center	-	-	-	-	3,611	3,239	2,909	-	30	609
Winslow Elementary	96,476	66,795	81,279	105,974	48,878	43,838	39,372	40,870	79,455	88,033
Almond Road Preschool	601	10,046	6,298	13,522	167,911	150,598	135,255	40,870	79,455	88,033
Total School Facilities	1,805,353	1,585,086	1,440,731	1,376,960	1,621,129	1,453,976	1,305,848	955,100	817,144	743,857
Other Facilities	1,115,350	1,239,947	1,027,886	1,243,746	744,823	668,025	770,812	690,465	448,770	233,872
Grand Total	2,920,703	2,825,033	2,468,617	2,620,707	2,365,952	2,122,001	2,076,660	1,645,565	1,265,914	977,729

* School facilities as defined under EFCEFA. (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, 2018
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	-
Relocatables		
Building	2,034,476	1,000
Contents	246,350	1,000
Student Accident Insurance		
Catastrophic	1,000,000	
	5,000,000	excess medical
Compulsory	1,000,000	
Daycare	250,000	aggregate maximum
Official Bonds		
Treasurer	650,000	N/A
Executive Controller	200,000	N/A
Position Schedule Bond		
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	1,285,109	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	#VALUE!
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

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FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

1535 HAVEN AVENUE • OCEAN CITY, NJ • 08226

PHONE 609.399.6333 • FAX 609.399.3710

www.ford-scott.com

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, 2018, 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 February 22, 2019.

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

February 22, 2019



FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

1535 HAVEN AVENUE • OCEAN CITY, NJ • 08226

PHONE 609.399.6333 • FAX 609.399.3710

www.ford-scott.com

Independent Auditor's Report

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

Report on 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, 2018. 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, 2018.

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

February 22, 2019

CITY OF VINELAND SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
for the Fiscal Year ended June 30, 2018

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Federal FAIN Number	Grant or State Project Number	Program or Award Amount	Grant Period From	To	Balance at June 30, 2017		Cash Received	Budgetary Expenditures		Balance at June 30, 2018	
							Account Receivable	Due to Grantor		Pass Through Source	Direct	(MEMO) Pass Through to Sub-Recipients	Unearned Revenue
U.S. Department of Health and Human Services Pass-Through State Department of Health and Human Services General Fund: Medical Assistance Program (SEM)	93.778	1606NUSMAP	N/A	\$ 371,072	7/1/2017	6/30/2018	\$ -	\$ -	\$ 371,071.97	\$ -	\$ (371,071.97)	\$ -	\$ -
Total General Fund									\$ 371,071.97	\$ -	\$ (371,071.97)	\$ -	\$ -
U.S. Department of Education Passed-Through State Department Education: Special Revenue Fund:													
Title I	84.010	S010A160030	NCLB	3,377,745	7/1/2016	6/30/2017	(7,18,025.68)		718,025.68				
I.D.E.A. Part B, Basic Regular	84.010	S010A170030	NCLB	3,825,222	7/1/2017	6/30/2018		2,491,737.50		(3,215,220.67)			(725,483.17)
I.D.E.A. Part B, Basic Regular	84.027	H027A160100	FT	2,749,177	7/1/2016	6/30/2017	(742,219.71)	742,219.71					
I.D.E.A. Part B, Basic Regular	84.027	H027A170100	FT	3,071,890	7/1/2017	6/30/2018		2,524,002.84		(2,866,833.26)			(342,830.42)
I.D.E.A. Part B, Preschool	84.173	H173A160114	FT	93,385	7/1/2016	6/30/2017	(8,977.74)	8,977.74					(7,470.72)
I.D.E.A. Part B, Preschool	84.173	H173A170114	FT	125,671	7/1/2017	6/30/2018		72,896.00		(80,366.72)			
Perkins	84.088A	V088A160030	N/A	99,155	7/1/2016	6/30/2017	(12,777.25)	12,777.25					(16,326.60)
Perkins	84.088A	V088A170030	N/A	77,835	7/1/2017	6/30/2018		57,196.00		(73,524.60)			
Title IIA	84.367A	S367A160029	N/A	489,267	7/1/2016	6/30/2017	(64,514.83)	64,514.83					(88,184.14)
Title IIA	84.367A	S367A170029	N/A	447,124	7/1/2017	6/30/2018		336,509.00		(424,693.14)			
Title III	84.365A	S365A160030	N/A	250,659	7/1/2016	6/30/2017	(13,252.71)	13,252.71					(41,314.82)
Title III	84.365A	S365A170030	N/A	339,792	7/1/2017	6/30/2018		256,179.00		(297,493.82)			
Title IV	84.424	S424A170031	N/A	45,916	7/1/2017	6/30/2018		19,780.00		(25,209.52)			(5,429.52)
Temporary Emergency Impact Aid	84.938C	N/A	N/A	428,625	07/01/17	06/30/18		19,780.00		(428,625.00)			(428,625.00)
Race To The Top RTTP-Instructional Improvement System	84.413A	B413A12008	N/A	68,389	7/1/2016	6/30/2017		19.98					19.98
After School Learning Centers - 21st Century After School Learning Centers - 21st Century	84.287C	S287C160030	N/A	68,105	7/1/2016	6/30/2017	(18,056.41)	18,056.41					
After School Learning Centers - 21st Century	84.287C	S287C170030	N/A	85,382	7/1/2017	6/30/2018		42,524.20		(66,451.83)			(23,927.63)
Total Special Revenue Fund							(1,577,824.33)	7,378,650.87	19.98	(7,478,418.56)			(1,877,592.02)
U.S. Department of Agriculture Passed-Through State Department of Education: Entirety													
National School Lunch Program	10.555	1617NUSLH1099	N/A	3,136,949	7/1/2016	6/30/2017	(179,371.96)	179,371.96					
National School Lunch Program	10.555	1616NUSLH1099	N/A	3,155,821	7/1/2017	6/30/2018		2,907,153.74		(3,155,820.60)			(248,666.86)
National School Breakfast Program	10.553	1617NUSBN1099	N/A	1,480,592	7/1/2016	6/30/2017	(87,657.12)	87,657.12					
National School Breakfast Program	10.553	1616NUSBN1099	N/A	1,394,182	7/1/2017	6/30/2018		1,281,534.93		(1,394,182.32)			(112,647.39)
National School Snack Program	10.555	1617NUSSN1099	N/A	67,240	7/1/2016	6/30/2017	(3,311.86)	3,311.86					
National School Snack Program	10.555	1616NUSSN1099	N/A	64,094	7/1/2017	6/30/2018		59,676.96		(64,084.24)			(4,405.28)
Summer Feeding Program	10.559	1617NUSFN1099	N/A	33,354	7/1/2017	6/30/2017		33,353.65		(33,353.65)			
Fresh Fruit & Vegetable Program	10.582	1617NUSFL1603	N/A	132,624	7/1/2016	6/30/2017	(9,030.45)	9,030.45					(170.03)
Fresh Fruit & Vegetable Program	10.582	1616NUSFL1603	N/A	83,557	7/1/2017	6/30/2018		83,386.85		(83,556.88)			
Food Distribution Program	10.555	1617NUSDN1099	N/A	429,211	7/1/2017	6/30/2018		429,211.03		(429,211.03)			
School Meals Equipment	10.579	1716NUSME1603	N/A	9,084	7/1/2017	6/30/2018		9,084.00		(9,084.00)			
Total Enterprise Fund							(279,371.39)	5,082,754.55		(5,169,272.72)			(86,518.17)
Total Federal Financial Awards							(1,857,195.72)	12,832,477.39	19.98	(13,018,763.25)			(2,043,481.58)
							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

CITY OF VINELAND SCHOOL DISTRICT
Schedule of Expenditures of State Financial Assistance
for the Fiscal Year ended June 30, 2018

State Grantor/Program Title	Grant of State Project Number	Program or Activity Amount	Grant Period		Deferred Revenue	Due to Grantor	Cash Received	Budgetary Expenditures	Adjustments / Repayment of Prior Balances	(Accounts Receivable)	Unexpended Revenue / Unavailable Funds	Due to Grantor	Budgetary Receivable	Cumulative Expenditures
			From	To										
State Department of Education														
General Fund:														
Equalization Aid	18-495-034-5120-078	\$ 90,151,959.00	7/1/2017	6/30/2018	\$ -	\$ 81,542,754.30	\$ (90,151,959.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,609,204.70)	\$ 90,151,959.00
Categorical Special Education Aid	18-495-034-5120-089	5,294,946.00	7/1/2017	6/30/2018		4,765,451.40	(5,294,946.00)						(529,494.60)	5,294,946.00
Categorical Special Education Aid	18-495-034-5120-084	3,053,386.00	7/1/2017	6/30/2018		2,748,029.40	(3,053,386.00)						(305,356.60)	3,053,386.00
Adjustment Aid	18-495-034-5120-085	31,606,649.00	7/1/2017	6/30/2018		28,445,084.10	(31,606,649.00)						(3,161,564.90)	31,606,649.00
Emergency Adjustment Aid	18-495-034-5120-085	2,059,792.00	7/1/2017	6/30/2018		1,853,812.80	(2,059,792.00)						(205,979.20)	2,059,792.00
School Choice Aid	18-495-034-5120-068	22,600.00	7/1/2017	6/30/2018		20,340.00	(22,600.00)						(2,260.00)	22,600.00
PARCC Readiness Aid	18-495-034-5120-097	101,180.00	7/1/2017	6/30/2018		91,062.00	(101,180.00)						(10,118.00)	101,180.00
Per Pupil Growth Aid	18-495-034-5120-098	101,180.00	7/1/2017	6/30/2018		91,287.00	(101,180.00)						(10,118.00)	101,180.00
Professional Learning Community Aid	18-495-034-5120-101	101,430.00	7/1/2017	6/30/2018		91,287.00	(101,430.00)						(10,143.00)	101,430.00
Subtotal State Aid Public:						<u>119,645,883.00</u>	<u>(132,492,102.00)</u>						<u>(12,846,219.00)</u>	<u>132,492,102.00</u>
Additional Non Public Transportation Aid	17-495-034-5120-014	57,702.00	7/1/2016	6/30/2017	(57,702.00)	57,702.00							(114,283.00)	57,702.00
Additional Non Public Transportation Aid	17-495-034-5120-014	114,283.00	7/1/2016	6/30/2017		3,886,694.20	(4,316,538.00)						(431,653.80)	114,283.00
Categorical Transportation Aid	18-495-034-5120-014	4,316,538.00	7/1/2016	6/30/2017		750,959.00	(913,433.00)						(913,433.00)	4,316,538.00
Extraordinary Aid	18-495-034-5120-044	913,433.00	7/1/2017	6/30/2018		21,640.00	(913,433.00)						(913,433.00)	913,433.00
Lead Testing	18-495-034-5120-104	21,640.00	7/1/2017	6/30/2018		21,640.00	(21,640.00)						-	21,640.00
On-Behalf Teachers Pension and Annuity Fund	18-495-034-5094-002	9,981,230.00	7/1/2017	6/30/2018		9,981,230.00	(9,981,230.00)						-	9,981,230.00
On-Behalf Teachers Pension and Annuity Fund	18-495-034-5094-001	6,446,664.00	7/1/2017	6/30/2018		6,446,664.00	(6,446,664.00)						-	6,446,664.00
On-Behalf: Teachers Pension & Annuity Fund														
Non-contributory Insurance	18-495-034-5094-004	10,146.00	7/1/2017	6/30/2018		10,146.00	(10,146.00)						-	10,146.00
Reimbursed TPAF Social Security Contributions	17-495-034-5095-002	4,819,922.93	7/1/2016	6/30/2017	(239,318.36)	239,318.36							(237,337.81)	4,819,922.93
Reimbursed TPAF Social Security Contributions	18-495-034-5095-002	4,805,741.81	7/1/2017	6/30/2018		4,569,404.00	(4,805,741.81)						(237,337.81)	4,805,741.81
Total General Fund						<u>1,047,979.35</u>	<u>(159,103,777.81)</u>						<u>(1,265,053.81)</u>	<u>164,732,361.74</u>
Special Revenue Fund:														
Preschool Education Aid	18-495-034-5120-086	18,222,570.00	7/1/2017	6/30/2018		16,489,999.80	(18,208,134.94)						(1,733,170.20)	18,208,134.94
Preschool Education Aid	17-495-034-5120-086	19,902,197.18	7/1/2016	6/30/2017	1,418,098.13								-	19,902,197.18
N.J. Nonpublic Aid:														
Nursing	18-100-034-5120-070	45,978.00	7/1/2017	6/30/2018		45,978.00	(45,978.00)						-	45,978.00
Textbook Aid	18-100-034-5120-064	25,966.00	7/1/2017	6/30/2018		25,966.00	(25,483.10)					482.90	-	25,483.10
Textbook Aid	17-100-034-5120-064	26,762.00	7/1/2016	6/30/2017		5,188.62	(72.24)						-	23,685.62
Textbook Aid	16-100-034-5120-064	31,576.00	7/1/2015	6/30/2016		22.37	(22.37)						-	31,553.63
E.S.L.	18-100-034-5120-068	9,034.00	7/1/2017	6/30/2018		9,034.00	(2,258.50)					6,775.50	-	2,258.50
Technology Aid	18-100-034-5120-373	17,538.00	7/1/2017	6/30/2018		17,538.00	(17,098.30)					439.70	-	17,098.30
Technology Aid	17-100-034-5120-373	12,974.00	7/1/2016	6/30/2017		35.30	(35.30)						-	12,938.70
Auxiliary Services:														
Compensatory Education	17-100-034-5120-068	116,472.00	7/1/2016	6/30/2017		22,899.24	(103,819.85)						-	93,572.76
Compensatory Education	18-100-034-5120-068	135,534.00	7/1/2016	6/30/2017		135,534.00	(135,534.00)						-	103,819.85
Handicapped Services:														
Supplemental Instruction	18-100-034-5120-066	37,665.00	7/1/2017	6/30/2018		37,665.00	(33,385.30)					4,279.70	-	37,665.00
Supplemental Instruction	17-100-034-5120-066	31,388.00	7/1/2016	6/30/2017		7,925.47	(7,925.47)						-	23,462.53
Examination & Classification	18-100-034-5120-066	50,589.44	7/1/2017	6/30/2018		82,998.00	(50,589.44)						-	50,589.44
Examination & Classification	17-100-034-5120-066	48,626.00	7/1/2016	6/30/2017		11,229.48	(11,229.48)						-	37,396.52
Corrective Speech	18-100-034-5120-067	83,068.00	7/1/2017	6/30/2018		59,817.00	(34,997.76)						-	34,997.76
Non-Public Security	17-100-034-5120-067	34,280.00	7/1/2016	6/30/2017		4,329.35	(4,329.35)						-	29,950.65
Non-Public Security	18-100-034-5120-509	35,550.00	7/1/2017	6/30/2018		35,550.00	(34,979.64)						-	34,979.64
Non-Public Security	17-100-034-5120-509	24,560.00	7/1/2016	6/30/2017		192.41	(192.41)						-	24,367.59
Municipal Alliance	N/A	5,600.00	7/1/2017	6/30/2018		5,600.00	(5,600.00)						-	5,600.00
Municipal Alliance	N/A	5,669.00	7/1/2016	6/30/2017		88.37	(8,943.58)						-	5,680.00
CCOET	N/A	104,153.84	7/1/2016	6/30/2017		92,648.70	(46,203.32)						-	15,260.35
Family Friendly Centers	N/A	51,507.00	7/1/2017	6/30/2018		51,507.00	(5,303.68)						-	51,307.00
Family Friendly Centers	N/A	40,957.92	7/1/2016	6/30/2017		15,328.86	(5,138.02)						-	45,819.90
NJ Youth Corps	ADGV12S	409,000.00	7/1/2017	6/30/2018		340,041.00	(4,625.69)						-	344,415.31
NJ Youth Corps	ADGV12S	389,907.00	7/1/2016	6/30/2017		14,291.00	(4,625.69)						-	24,729.08
Total Capital Projects Fund														
Total State Financial Assistance						<u>17,351,007.17</u>	<u>(18,963,248.58)</u>					<u>122,163.02</u>	<u>(1,743,395.89)</u>	<u>39,619,023.10</u>
New Jersey Economic Development Authority / School Construction Corporation														
Capital Projects Fund:														
SDA Expenditures on Behalf:														
SDA Expenditures on Behalf:														
Vineland Senior H.S. South	5390-050-12-0A0K	11,826,861.77	Open	Open		377,859.51	(377,859.51)						-	11,614,795.41
Lincoln Avenue Middle School	5390-N02-02-0245	46,048,925.91	Open	Open		19,673,699.24	(19,673,699.24)						-	39,696,306.20
Pelway Elementary School	5390-N03-02-0589	18,021,373.67	Open	Open		9,490.10	(9,490.10)						-	18,021,373.67
Ple-K-5 School	5390-N05-04-000C	54,984,158.28	Open	Open		909.13	(909.13)						-	55,829,458.46
Total Capital Projects Fund						<u>20,061,957.95</u>	<u>(20,061,957.95)</u>						-	122,071,743.74
State Department of Agriculture:														
Enterprise Fund:														
National School Lunch Program (State Share)	18-100-010-3350-023	66,700.29	7/1/2017	6/30/2018		61,939.25	(66,700.29)						(4,761.04)	66,700.29
National School Lunch Program (State Share)	17-100-010-3350-023	59,929.14	7/1/2016	6/30/2017		3,413.18	(66,700.29)						-	59,929.14
Total Enterprise Fund						<u>65,352.43</u>	<u>(66,700.29)</u>						<u>(4,761.04)</u>	<u>126,629.43</u>
Total State Financial Assistance						<u>173,510.10</u>	<u>(188,195,648.14)</u>					<u>122,163.02</u>	<u>(16,288,283.54)</u>	<u>326,549,758.01</u>

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

**CITY OF VINELAND SCHOOL DISTRICT
NOTES TO THE SCHEDULES OF EXPENDITURES OF AWARDS
AND FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2018**

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 \$186,524.20 for the general fund and \$95,745.96 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 SDA Capital</u>	<u>On Behalf TPAF Pension</u>	<u>Total</u>
General Fund	\$ 371,071.97	\$ 159,290,302.01	\$	\$	\$ (16,438,040.00)	\$ 143,223,333.98
Special Revenue Fund	7,487,482.56	18,168,126.54	65,125.00			25,720,734.10
Capital Projects Fund		20,061,957.98		(20,061,957.98)		-
Food Service Fund	5,169,272.72	66,700.29				5,235,973.01
Total	<u>\$ 13,027,827.25</u>	<u>\$ 197,587,086.82</u>	<u>\$ 65,125.00</u>	<u>\$ (20,061,957.98)</u>	<u>\$ (16,438,040.00)</u>	<u>\$ 174,180,041.09</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, 2018
(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, 2018. 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, 2018.

VINELAND SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDING JUNE 30, 2018

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:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
93.778	Medical Assistance Program (SEMI)
10.010	Title I

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, 2018
(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?	Yes
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 15-08?	No
Identification of major programs:	

GMIS Numbers

Name of State Program

18-495-034-5120-014	Categorical Transportation Aid
18-495-034-5120-086	Preschool Education Aid

State Aid Public Cluster

18-495-034-5120-078	Equalization Aid
18-495-034-5120-089	Special Education Aid
18-495-034-5120-084	Security Aid
18-495-034-5120-085	Adjustment Aid
18-495-034-5120-085	Emergency Adjustment Aid
18-495-034-5120-068	School Choice Aid
18-495-034-5120-097	PARCC Readiness Aid
18-495-034-5120-098	Per Pupil Growth Aid
18-495-034-5120-101	Professional Learning Community Aid

VINELAND SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDING JUNE 30, 2018
(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, 2018
(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, 2018

STATUS OF PRIOR YEAR FINDINGS

There were No Findings in the Prior Year.