

**CITY OF VINELAND  
SCHOOL DISTRICT**

**AUDITORS' MANAGEMENT REPORT  
ON ADMINISTRATIVE FINDINGS  
FINANCIAL, COMPLIANCE AND PERFORMANCE**

**FOR THE YEAR ENDED  
JUNE 30, 2018**



**AUDITORS MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS  
- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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# FORD - SCOTT

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## **REPORT OF INDEPENDENT AUDITORS**

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

We have audited, in accordance with audit standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Vineland School District in the County of Cumberland for the year ended June 30, 2018, and have issued our report thereon dated February 22, 2019.

As part of our audit, we performed procedures required by the New Jersey Department of Education, and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended for the information of the management of the Vineland Board of Education, the New Jersey State Department of Education (cognizant audit agency), other state and federal awarding agencies and pass-through entities, and is not intended and should not be used by anyone other than these parties.

*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



## **Administrative Practices and Procedures**

### **Scope of Audit**

The audit covered the financial transactions of the Board Secretary/School Business Administrator and the Treasurer of School Moneys, the activities of the Board of Education, and the records of the various funds under the auspices of the Board of Education.

### **Administrative Practices and Procedures**

#### Insurance

Fire insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the district's/charter school's CAFR.

#### Official Bonds (N.J.S.A. 18A:17-26. 18A:17-32.18A:13-13)

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Helen G. Haley	School Business Administrator	\$200,000
Carmen DiGiorgio	Treasurer	\$650,000

#### Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The board made a proper adjustment to the billings to sending districts for the increase/decrease in per pupil costs in accordance with *N.J.A. C. 6A:23A-17.1(f)3*.

### **Financial Planning, Accounting and Reporting**

#### Examination of Claims

An examination of claims paid during the period under review did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

#### Payroll Account

The net salaries of all employees of the board were deposited in the Payroll Account. Employees' payroll deductions and employer's share of fringe benefits were deposited in the Payroll Agency Account.

All payrolls were approved by the Superintendent and were certified by the President of the Board, and the Board Secretary/Business Administrator.

Salary withholdings were promptly remitted to the proper agencies, including health benefits premium amounts withheld due to the general fund.

Payrolls were delivered to the treasurer of school moneys with a warrant made to his order for the full amount of each payroll.

#### Employee Position Control Roster

No exceptions were noted regarding the Employee Position Control Roster.

## **Financial Planning, Accounting and Reporting – (Continued)**

### Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable. No discrepancies were noted.

### Travel

No findings were identified.

### Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with *N.J.A.C. 6A:23A-16.2(f)* as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with *N.J.A.C. 6A:23A-8.3*. As a result of the procedures performed, a transaction error rate of 0.00% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

- A. General Classification Findings – None
- B. Administrative Classification Findings - None

### Board Secretary's Records

The Board Secretary's Records were in satisfactory condition.

Bids received were summarized in the minutes.

Acknowledgment of the board's receipt of the Board Secretary's and Treasurer's monthly financial reports were included in the minutes.

The Board Secretary did file monthly certifications of the budgetary line item status which were consistent with the actual budgetary records.

### Treasurer's Records

The Treasurers records were examined and found to be in satisfactory condition.

All required reconciliations were performed.

All cash receipts were promptly deposited.

The Treasurers Records were in agreement with the Board Secretary.



## **Financial Planning, Accounting and Reporting – (Continued)**

### **Pupil Transportation**

Our audit procedures included a test of on roll status reported in the 2017-18 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also include a review of transportation related contracts and purchases. Based on our review, the district complied the proper bidding procedures and award of contracts. The bid specifications for the purchase of buses were in compliance with applicable statutes. No exceptions were noted in our review of transportation related purchases of goods and services.

### **Elementary and Secondary Education Act (E.S.E.A.) as amended by the Every Student Succeeds Act ESSA)**

The E.S.E.A. financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the projects under Titles I and VI of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for E.S.E.A. did not indicate any areas of noncompliance and/or questionable costs.

### **Other Special Federal and/or State Projects**

The District's Special Projects were approved as listed on Schedule A and Schedule B located in the CAFR.

Our audit of the federal and state funds on a test basis, indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

No exceptions were noted in our study of compliance for the special projects.

### **T.P.A.F. Reimbursement**

Our audit procedures included a test of the biweekly reimbursements filed with the Department of Education for district school employees who are members of the Teacher's Pension and Annuity Fund. No exceptions were noted.

### **TPAF Reimbursement to the State for Federal Salary Expenditures**

The amount of the expenditure charged to the current year's Final Report(s) for all federal awards for the school district to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal funds was made prior to the end of the 90-day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

## **Financial Planning, Accounting and Reporting – (Continued)**

### **School Purchasing Programs**

#### **Contracts and Agreements Requiring Advertisement for Bids**

The bid thresholds in accordance with *N.J.S.A. 18A:18A-2* and *18A:18A-3(a)* is \$40,000. The law regulating bidding for public school student transportation contracts under *N.J.S.A. 18A:39-3* is currently \$19,000.

The District Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the contract year. Where question arises as to whether any contract or agreement might result in violation of the statute, the solicitor's opinion should be sought before a commitment is made.

Based on the results of our examination, we did not note any individual payments, contracts, or agreements made for the performance of any work or goods or services, in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of *N.J.S.A. 18A:18A-4*, amended.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per *N.J.S.A. 18A:18A-5*.

### **School Food Service**

The school food service program was not selected as a major federal and/or State program. However, the program expenditures exceeded \$100,000 in federal and/or State support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the School Food Authority (SFA) had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

We also inquired of school management, or appropriate school food service personnel, as to whether the SFA's expenditures of school food service revenues were limited to allowable direct and indirect costs. No exceptions were noted.

The Statement of Revenues, Expenses, and Changes in Fund Net Assets (CAFR Schedule B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section G of the CAFR.

The Statement of Revenues, Expenses, and Changes in Fund Net Assets (CAFR Schedule B-5) does separate program and non-program revenue AND program and non-program cost of goods sold

### **Student Body Activities**

During our review, the student activity funds were found to be in satisfactory condition.

**Application for State School Aid (ASSA)**

Our audit procedures included a test of information reported in the October 15, 2017 Application for State School Aid (ASSA) for on-roll, private schools for the handicapped, low income and bilingual. We also performed a review of the districts procedures related to its completion. The information on the ASSA was compared to the district workpapers without exception. The information that was included on the workpapers was verified without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

The District maintained workpapers on the prescribed state forms or their equivalent.

The District written procedures appear to be adequate for the recording of student enrollment data.

**Follow-up on Prior Year Findings**

In accordance with government auditing standards, our procedures included a review of all prior year recommendations including findings. There were no findings in the prior year.

**Acknowledgment**

We received the complete cooperation of all the officials of the school district and we greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,

*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

VINELAND SCHOOL DISTRICT  
 SCHEDULE OF AUDITED ENROLLMENTS  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 ENROLLMENT AS OF OCTOBER 13, 2017

	2018-2019 Application for State School Aid						Sample for Verification						Private Schools for Disabled						
	Reported on A.S.A. On Roll		Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on Private Schools		Sample for Verification		Sample Verified		
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	
Half Day Preschool	247		247																
Full Day Preschool	655		655				8		8										
Full Day Kindergarten	697		697				22		22										
One	713		713				23		23										
Two	651		651				25		25										
Three	675		675				21		21										
Four	634		634				23		23										
Five	623		623				22		22										
Six	620		620				20		20										
Seven	559		559				20		20										
Eight	483		483				18		18										
Nine	472		472				15		15										
Ten	516	1	516	1			16		16										
Eleven	474	37	474	37			15	2	15	2									
Twelve																			
Post-Graduate																			
Adult H.S. (15+CR.)																			
Adult H.S. (1-14+CR.)																			
Subtotal	8,019	38	8,019	38			263	3	263	3									
Special Ed - Elementary	586		586				19		19										
Special Ed - Middle School	436		436				14		14										
Special Ed - High School	551	14	551	14			18	1	18	1									
Subtotal	1,573	14	1,573	14			51	1	51	1									
Co. Voc. - Regular	-	-	-	-			-	-	-	-									
Co. Voc. - FT Post Sec.	-	-	-	-			-	-	-	-									
Totals	9,592	52	9,592	52			314	4	314	4									
Percentage Error							0.00%		0.00%										0.00%

**VINELAND SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENTS  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 13, 2017**

	Resident Low Income				Sample for Verification				Resident LEP Low Income				Sample for Verification			
	Reported on A.S.S.A as Low Income	Workpapers as Low Income	Errors	Percentage Error	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Percentage Error	Reported on A.S.S.A as LEP Low Income	Workpapers as LEP Low Income	Errors	Percentage Error	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors	Percentage Error
Half Day Preschool	-	215	-	-	-	11	-	-	-	-	-	-	-	-	-	-
Full Day Preschool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	-	442	-	-	22	25	-	85	74	-	-	-	30	30	-	-
One	492	476	-	0.00%	24	21	-	91	86	-	-	-	25	25	-	-
Two	417	417	-	0.00%	23	21	-	72	72	-	-	-	9	9	-	-
Three	455	413	-	-	21	20	-	16	16	-	-	-	5	5	-	-
Four	397	397	-	0.00%	20	20	-	24	24	-	-	-	8	8	-	-
Five	406	356	-	-	18	18	-	20	20	-	-	-	7	7	-	-
Six	293	293	-	0.00%	15	15	-	22	22	-	-	-	8	8	-	-
Seven	275	275	-	0.00%	14	14	-	30	30	-	-	-	10	10	-	-
Eight	260	260	-	0.00%	13	13	-	17	17	-	-	-	6	6	-	-
Nine	222	222	-	0.00%	11	11	-	12	12	-	-	-	4	4	-	-
Ten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Eleven	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Twelve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	5,119	5,119	-	0.00%	258	258	-	576	576	-	-	-	197	197	-	-
Special Ed - Elementary	430	430	-	0.00%	22	22	-	53	53	-	-	-	18	18	-	-
Special Ed - Middle School	308	308	-	0.00%	15	15	-	21	21	-	-	-	7	7	-	-
Special Ed - High School	347	347	-	0.00%	17	17	-	28	28	-	-	-	10	10	-	-
Subtotal	1,085	1,085	-	0.00%	54	54	-	102	102	-	-	-	35	35	-	-
Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. - FT Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	6,204	6,204	-	0.00%	312	312	-	678	678	0	0.00%	-	232	232	-	0.00%

Transportation					
Reported on DTRTS by DOE/County	Reported on DTRTS by District	Errors	Percentage Error	Sample Tested	Verified to Register
5,273	5,273	-	-	225	225
1,419	1,419	-	-	60	60
326	326	-	-	10	10
406	406	-	-	17	17
7,424	7,424	-	-	312	312
Totals	7,424	-	0.00%	312	312

Reg. - Public Schools, col. 1  
 Reg - Sp Ed, col. 4  
 Transported - Non-Public, col. 3  
 Special Ed Special Needs, col. 6

Reg Avg. (Mileage) = Regular Including Grade PK Students (Part A)  
 Reg Avg. (Mileage) = Regular Excluding Grade PK Students (Part B)  
 Spec Avg. = Special Ed with Special Needs

(from dtrts)

Reported	Recalculated
4.0	4.0
4.0	4.0
6.0	6.0

VINELAND SCHOOL DISTRICT  
 SCHEDULE OF AUDITED ENROLLMENTS  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 ENROLLMENT AS OF OCTOBER 13, 2017

	Resident LEP NOT Low Income		Sample for Verification	
	Reported on A.S.A as LEP Not Low Income	Reported on Workpapers LEP Not Low Income	Sample Selected from Workpapers	Verified to Test Score and Register
Half Day Preschool	-	-	-	-
Full Day Preschool	-	-	-	-
Half Day Kindergarten	-	-	-	-
Full Day Kindergarten	7	7	6	6
One	7	7	5	5
Two	11	11	7	7
Three	16	16	11	11
Four	8	8	5	5
Five	6	6	4	4
Six	2	2	1	1
Seven	2	2	1	1
Eight	7	7	5	5
Nine	5	5	3	3
Ten	11	11	7	7
Eleven	9	9	6	6
Twelve	7	7	5	5
Post-Graduate Adult H.S. (15+CR.)	-	-	-	-
Adult H.S. (1-14+CR.)	-	-	-	-
Subtotal	98	98	66	66
Special Ed - Elementary	4	4	3	3
Special Ed - Middle School	1	1	1	1
Special Ed - High School	6	6	4	4
Subtotal	11	11	8	8
Co. Voc. - Regular	-	-	-	-
Co. Voc. - FT Post Sec.	-	-	-	-
Totals	109	109	74	74
Percentage Error			0.00%	0.00%

**CITY OF VINELAND SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE YEAR ENDED JUNE 30, 2018**

**SECTION 1 - School Based Budgeting Districts**

2017-2018 Total General Fund Expenditures reported on Exh.(C-1)		\$	<u>187,828,843.53</u>	(A)
Increased by Applicable Operating Transfers				
Transfer from Capital Outlay to Capital Projects		\$	<u>                    </u>	(A1a)
Transfer from Capital Reserve to Capital Projects		\$	<u>                    </u>	(A1a)
Transfer from G/F to SRF for Preschool - Regular		\$	<u>                    </u>	(A1a)
Transfer from G/F to SRF for Preschool - Inclusion		\$	<u>890,868.00</u>	(A1a)
Less: Expenditures allocated to restricted federal resources as reported on Exhibit D-2				
		\$	<u>2,436,407.33</u>	(A1b)
2017-2018 Adjusted General Fund & Other State Expenditures {(A)-(A1)}		\$	<u>186,283,304.20</u>	(A2)
Decreased by:				
On-Behalf TPAF Pension & Social Security		\$	<u>21,243,781.81</u>	(A3)
General Fund 10 Assets Acquired Under Capital Leases (C-1a)		\$	<u>-</u>	(A4)
Add: General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases :				
Assets Acquired Under Capital Leases in Fund 15 Reported on Exhibit C-1a		\$	<u>-</u>	(A5)
Combined General Fund Contribution & State Resource % of Fund 15 Resources Reported on Exhibit D-2				
			<u>                    </u>	(A6)
General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases [(A5)*(A6)]				
		\$	<u>-</u>	(A7)
Total Assets Acquired Under Capital Leases [(A4)+(A7)]		\$	<u>-</u>	(A8)
2017-2018 General Fund Expenditures [(A2)-(A3)-(A8)]		\$	<u>165,039,522.39</u>	(A9)
2% of Adjusted 2017-2018 General Fund Expenditures [(A9) times .02]		\$	<u>3,300,790.45</u>	(A11)
Enter Greater of (A11) or \$250,000		\$	<u>3,300,790.45</u>	(A12)
Increased by: Allowable Adjustment*		\$	<u>327,716.00</u>	(K)
Maximum Unassigned Fund Balance [(A12)+(K)]		\$	<u>3,628,506.45</u>	(M)

**SECTION 2 - All Districts**

Total General Fund - Fund Balances @ 6-30-18		\$	<u>20,179,379.89</u>	(C)
Decreased by:				
Year End Encumbrances		\$	<u>2,042,893.35</u>	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures		\$	<u>                    </u>	(C2)
Legally Restricted -Excess Surplus - Designated for Subsequent Year's Expenditures**		\$	<u>7,420,820.90</u>	(C3)
Other Restricted/Reserved Fund Balances **** Assigned - Designated for Subsequent Year's Expenditures		\$	<u>110,776.77</u>	(C4)
		\$	<u>4,749,792.10</u>	(C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]			<u>5,855,096.77</u>	(U)

**SECTION 3 - All Districts**

Restricted Fund Balance - Excess Surplus***[(U)-(M)] IF NEGATIVE ENTER -0-		\$	<u>2,226,590.32</u>	(E)
--	--	----	---------------------	-----

**Recapitulation of Excess Surplus as of June 30, 2018**

Restricted Excess Surplus - Designated for Subsequent Year's Expenditures**	\$	7,420,820.90	(C3)
Restricted Excess Surplus***[(E)]	\$	2,226,590.32	(E)
Total [(C3)+(E)+(F)]	\$	9,647,411.22	(D)

\* This adjustment line (line (K) as detailed below) is to be utilized for Impact Aid, Sale and Lease-back (Refer to the Audit Program page II-11.7), and Extraordinary Aid, if applicable (Refer to the Audit Program page II-11.3 for restrictions on the inclusion of extraordinary aid), and Additional Nonpublic Transportation Aid for 2017-18 received in July 2018 only to the extent not appropriated.

**Detail of Allowable Adjustments**

Impact Aid	\$	-	(H)
Sale & Lease-back	\$	-	(I)
Extraordinary Aid	\$	213,433.00	(J1)
Additional Nonpublic Transportation Aid	\$	114,283.00	(J2)
	\$		(J3)
Total Adjustments[(H)+(I)+(J1)+(J2)]	\$	327,716.00	(K)

\*\* This amount represents the June 30, 2017 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 11025.

\*\*\* Amount must agree to the June 30, 2018 CAFR and Audit Summary Worksheet Line 11024.

\*\*\*\* Amount for Other Restricted/Reserved Fund Balance must be detailed for each source and request for approval to use amounts other than state imposed legal restrictions in the excess surplus calculation must be submitted to the Assistant Commissioner of Finance prior to September 30.

**Detail of Other Restricted/Reserved Fund Balance**

**Statutory restrictions:**

Approved unspent separate proposal	\$		
Capital outlay for a school district with a capital outlay SGLA	\$		
Sale/lease-back reserve	\$		
Capital reserve (N-1)	\$	-	
Maintenance reserve (N-2)	\$	110,776.77	
Tuition reserve (N-3)	\$	-	
Emergency reserve (N-4)	\$	-	
<b>Other Restricted/Reserved Fund Balances not noted above **** (Inventory)</b>	<b>\$</b>		
<b>Total Other Restricted/Reserved Fund Balance</b>	<b>\$</b>	<b>110,776.77</b>	<b>(C4)</b>



**CITY OF VINELAND SCHOOL DISTRICT  
AUDIT RECOMMENDATIONS SUMMARY  
For the Fiscal Year Ended June 30, 2018**

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

None

3. School Purchasing Programs

None

4. School Food Service

None

5. Student Body Activities

None

6. Application for State School Aid

None

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

9. Miscellaneous

None

10. Status of Prior Year Audit Findings/Recommendations

There were no Findings or Recommendations in the Prior Year.