

**Comprehensive Annual
Financial Report**

of the

City of Vineland Board of Education

Vineland, New Jersey

For the Year Ended June 30, 2020

TABLE OF CONTENTS

Page

INTRODUCTORY SECTION

Letter of Transmittal	1 - 3
Organizational Chart	4
Roster of Officials	5
Consultants and Advisors	6

FINANCIAL SECTION

Independent Auditor's Report	7 - 9
-------------------------------------	-------

Required Supplementary Information - Part I Management's Discussion and Analysis	10 - 18
---	---------

Basic Financial Statements

A DISTRICT - WIDE FINANCIAL STATEMENTS

A-1 Statement of Net Position	19 - 20
A-2 Statement of Activities	21 - 22

B FUND FINANCIAL STATEMENTS

Governmental Funds:

B-1 Balance Sheet	23
B-2 Statement of Revenues, Expenditures and Changes in Fund Balances	24
B-3 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	25

Proprietary Funds:

B-4 Statement of Net Position	26
B-5 Statement of Revenues, Expenses, and Changes in Fund Net Position	27
B-6 Statement of Cash Flows	28

Fiduciary Funds:

B-7 Statement of Fiduciary Net Position	29
B-8 Statement of Changes in Fiduciary Net Position	30

Notes to Financial Statements	31 - 64
--------------------------------------	---------

TABLE OF CONTENTS

Page

Required Supplementary Information - Part II

C	Budgetary Comparison Schedules		
	C-1 Budgetary Comparison Schedule - General Fund		65 - 77
	C-1a Combining Budgetary Comparison Schedule - General Fund		78 - 83
	C-2 Budgetary Comparison Schedule - Special Revenue Fund		84 - 85

Notes to the Required Supplementary Information

	C-3 Budget - to - GAAP Reconciliation		86
--	---------------------------------------	--	----

Required Supplementary Information - Part III

	L-1 Schedule of District's Proportionate Share of Net Pension Liability (PERS)		87
	L-2 Schedule of District Contributions (PERS)		88
	L-3 Schedule of District's Proportionate Share of Net Pension Liability (TPAF)		89
	L-4 Schedule of Funding Progress for the OPEB Plan		90
	L-5 Schedule of Employer Contributions to the OPEB Plan		91
	L-6 Notes to Required Supplementary Information - OPEB Plan		92
	M-1 Schedule of PERS & TPAF OPEB		93

Other Supplementary Information

D	School Level Schedules		
	D-1 General Fund Combining Balance Sheet		94
	D-2 Blended Resource Fund 15 - Schedules of Expenditures Allocated by Resource Type - Actual		95 - 108
	D-3 Blended Resource Fund 15 - Schedules of Blended Expenditures Budgeted and Actual		109 - 139
E	Special Revenue Fund:		
	E-1 Combining Schedule of Revenues and Expenditures - Special Revenue Fund - Budgetary Basis		140 - 144
	E-2 Preschool Education Program Aid Schedules of Expenditures - Budgetary Basis		145
F	Capital Projects Fund:		
	F-1 Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis		146
	F-1a - Schedule Project Revenues, Expenditures, Project Balance, Project Status - Budgetary Basis		147 - 149
	F-1d		
	F-2 Summary Statement of Project Expenditures		150
G	Proprietary Funds:		
	Enterprise Fund:		
	B-4 Statement of Net Position		26
	B-5 Statement of Revenues, Expenses and Changes in Fund Net Position		27
	B-6 Statement of Cash Flows		28

TABLE OF CONTENTS

Page

Other Supplementary Information (Continued)

H Fiduciary Funds

H-1	Combining Statement of Fiduciary Net Position	151
H-2	Combining Statement of Changes in Fiduciary Net Position	152
H-3	Student Activity Agency Fund Schedule of Receipts and Disbursements	153
H-4	Payroll Agency Fund Schedule of Receipts and Disbursements	154

I Long-Term Debt

I-1	Schedule of Serial Bonds	N/A
I-2	Statement of Obligations Under Capital Leases	155
I-3	Debt Service Fund Budgetary Comparison Schedule	N/A

J STATISTICAL SECTION (Unaudited)

J-1	Net Position by Component,	156
J-2	Changes in Net Position	157 - 158
J-3	Fund Balances, Governmental Funds	159
J-4	Changes in Fund Balances, Governmental Funds	160
J-5	General Fund Other Local Revenue by Source	161
J-6	Assessed Value and Actual Value of Taxable Property	162
J-7	Direct and Overlapping Property Tax Rates	163
J-8	Principal Property Tax Payers	164
J-9	Property Tax Levies and Collections	165
J-10	Ratios of Outstanding Debt by Type	166
J-11	Ratios of Net General Bonded Debt Outstanding	167
J-12	Direct and Overlapping Governmental Activities Debt	168
J-13	Legal Debt Margin Information	169
J-14	Demographic and Economic Statistics	170
J-15	Principal Employers	171
J-16	Full-Time Equivalent District Employees by Function/Program	172
J-17	Operating Statistics	173
J-18	School Building Information	174
J-19	Required Maintenance for School Facilities	175
J-20	Insurance Schedule	176

TABLE OF CONTENTS

Page

K SINGLE AUDIT SECTION

K-1	Report on Internal Control Over Financial Reporting and Other Matters Based on an Audit of Financial Statements In Accordance with Government Auditing Standards	177 - 178
K-2	Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133 and New Jersey OMB Circular 04-04	179 - 180
K-3	Schedule of Expenditures of Federal Awards, Schedule A	181
K-4	Schedule of Expenditures of State Financial Assistance, Schedule B	182
K-5	Notes to Schedules of Awards and Financial Assistance	183 - 184
K-6	Schedule of Findings and Questioned Costs	185 - 188
K-7	Summary Schedule of Prior Audit Findings	189

Introductory Section



Landis Administrative Offices
61 W. Landis Ave. Vineland, NJ 08360-3708 856.794.6700

January 8, 2021

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, 2020, 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, 2020.

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, 2020 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.

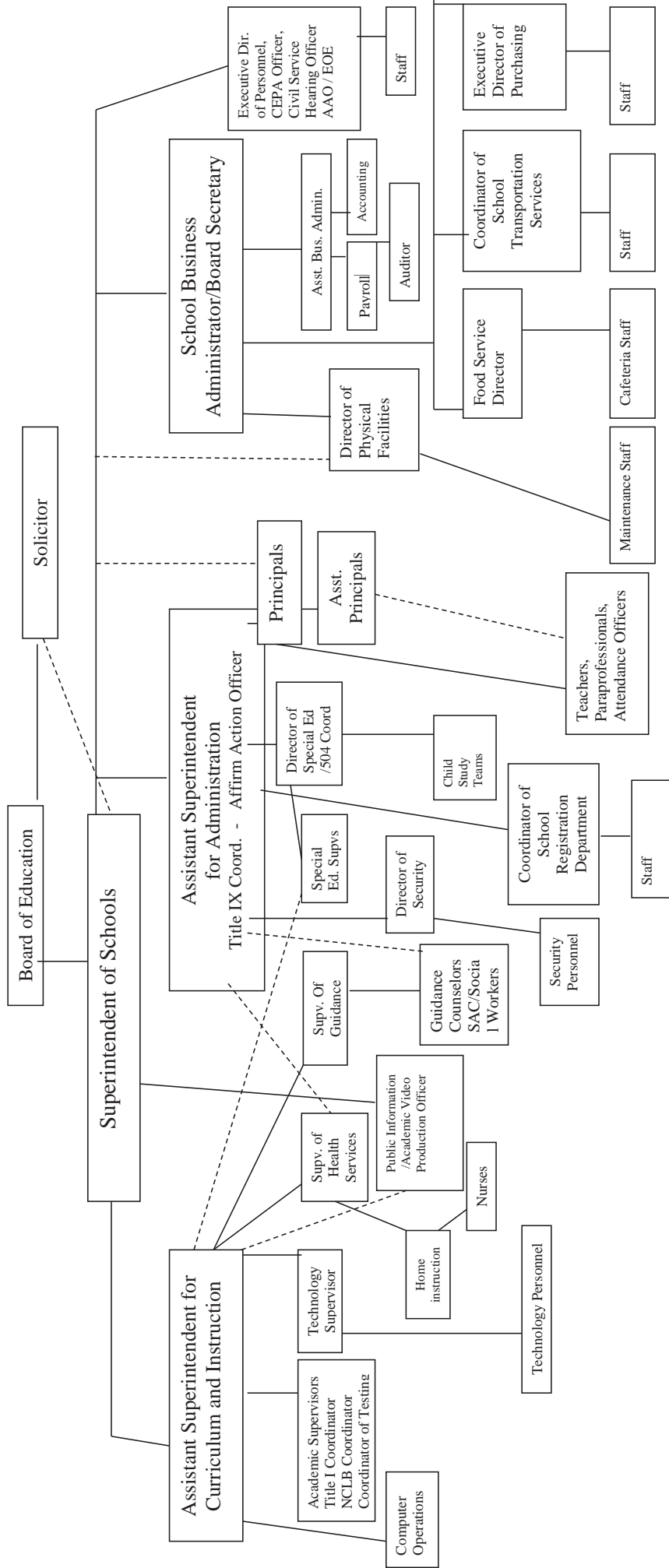
Respectfully submitted,



Dr. Mary L. Gruccio
Superintendent of Schools

POLICY #1110 Organizational Chart

**Vineland Public Schools
Organization Chart**



Code: _____ Line (Authority) Relationship

----- Staff (Support) Relationship

- Revised: March 6, 2002(February 13, 2002)
- Revised: March 14, 2007
- Revised: June 8, 2007
- Revised: March 10, 2010
- Revised: June 9, 2010
- Revised: May 3, 2013
- Revised: Feb. 10, 2016
- Revised: Aug 21, 2019

**CITY OF VINELAND
BOARD OF EDUCATION**

**ROSTER OF OFFICIALS
JUNE 30, 2020**

<u>Members of the Board of Education</u>		<u>Term</u>
Scott English	President	2021
Thomas Ulrich	Vice President	2020
Inez Acosta	Member	2021
Alix Silva	Member	2021
F. John Sbrana	Member	2022
Kimberly Codispoti	Member	2020
Meghan Spinelli	Member	2020
Nicholas Fiocchi	Member	2022
Cedric Holmes	Member	2020

SUPERINTENDENT

Dr. Mary L. Gruccio

BOARD SECRETARY / SCHOOL BUSINESS ADMINISTRATOR

Gene Mercoli

TREASURER OF SCHOOL MONIES

Carmen DiGiorgio

**CITY OF VINELAND
BOARD OF EDUCATION**

**CONSULTANTS AND ADVISORS
JUNE 30, 2020**

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



FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

1535 HAVEN AVENUE • OCEAN CITY, NJ • 08226

PHONE 609.399.6333 • FAX 609.399.3710

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Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Vineland School District, in the County of Cumberland, New Jersey, as of and for the year ended June 30, 2020, 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, 2020, 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 January 8, 2021 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

January 8, 2021

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Required Supplementary Information – Part I

**CITY OF VINELAND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
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, 2019. 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 2020 are as follows:

- In total, net position decreased \$4,497,756.93 which represents a 4 percent decrease from 2019.
- General revenues accounted for \$162,758,800.68 in revenue or 70 percent of all revenues. Program specific revenues in the form of charges for services and operating and capital grants and contributions accounted for \$68,565,058.62 or 30 percent of total revenues of \$231,323,859.30.
- Total assets of governmental activities decreased by \$2,591,824.33, as cash and cash equivalents increased by \$4,736,980.76, Internal Balances decreased by \$1,400,556.74, receivables increased by \$367,851.96, and capital assets (net) decreased by \$6,296,100.31.
- The School District had \$241,010,616.13 in expenses; only \$73,747,549.82 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes and state aid) of \$162,765,309.38 and previous year's surplus funds were adequate to provide for these programs.
- Among governmental funds, the General Fund had \$187,691,264.50 in revenues, \$179,149,879.49 in expenditures and net transfers from and to other funds in the amount of \$2,514,916.86. The General Fund's fund balance increased \$11,056,301.87 from 2019. This increase was not anticipated by the Board of Education. The COVID-19 pandemic closed schools in mid-March which resulted in a substantial decrease in expenditures for the District.

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, 2020
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 2020?" 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.

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**CITY OF VINELAND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
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 2020 and 2019.

Table 1 - Net Assets

	2020	2019
Assets		
Current and Other Assets	\$ 15,268,081.91	\$ 11,590,493.85
Capital Assets	177,424,975.60	183,782,655.23
Deferred Outflows of Resources	5,973,009.00	10,306,152.00
Total Assets	198,666,066.51	205,679,301.08
Liabilities		
Long-Term Liabilities	67,458,769.99	63,425,507.97
Other Liabilities	4,742,174.46	10,012,844.12
Deferred Inflows of Resources	22,469,940.00	23,748,010.00
Total Liabilities	94,670,884.45	97,186,362.09
Net Position		
Invested in Capital Assets, Net of Debt	168,257,347.41	183,782,655.23
Restricted	19,471,909.58	-
Unrestricted	(83,734,074.93)	(75,289,716.24)
Total Net Position	\$ 103,995,182.06	\$ 108,492,938.99

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**CITY OF VINELAND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
UNAUDITED (CONTINUED)**

The School District as a Whole (Continued)

Table 2 shows changes in net position for 2020 and 2019.

Table 2 - Changes in Net Assets

	2020	2019
Revenues		
Program Revenues:		
Charges for Services	\$ 8,503,257.75	\$ 8,902,652.55
Operating Grants and Contributions	65,244,292.07	84,959,396.89
General Revenues:		
Property Taxes	24,703,562.00	23,753,425.00
Grants and Entitlements	136,813,581.31	136,941,783.41
Other	1,248,166.07	1,329,536.75
Total Revenues	236,512,859.20	255,886,794.60
Program Expenses		
Instruction	113,518,820.70	122,068,819.57
Support Services:		
Tuition	6,644,497.69	7,084,525.70
Related Services - Pupils and Instructional Staff	49,461,636.33	53,771,028.11
General & School Administration & Central Services	14,301,098.96	15,708,483.08
Maintenance of Facilities	27,679,539.33	25,263,302.40
Pupil Transportation	12,989,540.19	16,950,473.34
Internal Service Fund - Student Transportation	6,817,622.15	7,296,983.27
Transfer to Charter Schools	4,299,213.00	4,578,986.00
Food Service	5,298,647.78	6,344,692.37
Total Expenses	241,010,616.13	259,067,293.84
Increase (Decrease) in Net Position	\$ (4,497,756.93)	\$ (3,180,499.24)

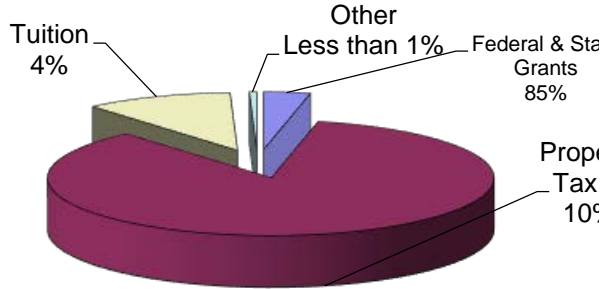
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**CITY OF VINELAND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
UNAUDITED (CONTINUED)**

Governmental Activities

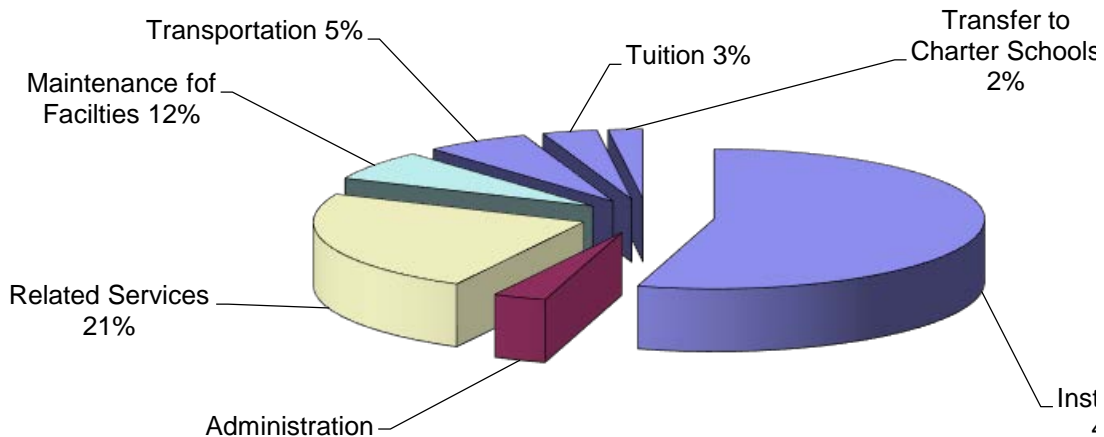
Property taxes made up 10 percent of revenues for governmental activities for the City of Vineland School District for year 2020. The District's total revenues were \$231,323,859.30 for the year ended June 30, 2020. Federal, state, and local grants accounted for another 85 percent of revenue.

SOURCES OF REVENUE FOR 2020



The total cost of all program and services was \$235,711,968.35. Instruction comprises 48 percent of District expenses.

EXPENSES FOR 2020



**CITY OF VINELAND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
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 \$116,156.58.
- Charges for food services represent \$689,376.33 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 \$4,493,114.87.

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		2019	
	2020			
	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>
Instruction	\$ 113,518,820.70	\$ 82,708,599.38	\$ 122,068,819.57	\$ 83,591,144.59
Support Services:				
Tuition	6,644,497.69	6,644,497.69	7,084,525.70	7,084,525.70
Related Services Pupils and Instructiona	49,461,636.33	18,504,760.49	53,771,028.11	19,641,863.09
General & School Administration & Cent	14,301,098.96	14,285,130.88	15,708,483.08	14,931,483.44
Maintenance of Facilities	27,679,539.33	27,658,897.06	25,263,302.40	24,096,080.87
Pupil Transportation	12,989,540.19	12,975,036.55	16,950,473.34	16,112,040.27
Internal Service Fund	6,817,622.15	(54,050.62)	7,296,983.27	272,118.59
Capital Grants	-	124,825.30	-	(5,278,669.47)
Transfer to Charter Schools	4,299,213.00	4,299,213.00	4,578,986.00	4,578,986.00
Total Expenses	<u>\$ 235,711,968.35</u>	<u>\$ 167,146,909.73</u>	<u>\$ 252,722,601.47</u>	<u>\$ 165,029,573.08</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, 2020
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 \$213,850,397.53 and expenditures were \$202,903,692.39. The net increase in fund balance for the year was \$10,946,705.14.

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, 2020, and the amount and percentage of increases and decreases in relation to prior year revenues.

<u>Revenue</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 2019</u>	<u>Percent of Increase (Decrease)</u>
Local Sources	\$ 26,976,595.13	12.61%	\$ 909,952.60	3.49%
State Sources	178,456,023.21	83.45%	(4,865,134.98)	-2.65%
Federal Sources	8,417,779.19	3.94%	196,108.00	2.39%
Total	<u>\$ 213,850,397.53</u>	100.00%	<u>\$ (3,759,074.38)</u>	3.22%

Local revenues increased by \$909,952.60. The increase in local revenue was predominately due to the increase in local tax levy.

The increase of \$196,108.00 in federal sources is attributed to the fact that the district received more of its federal special revenue funding in 2020 as compared to 2019.

The decrease of \$4,865,134.98 in state sources revenue is attributed to the fact that the district received less in State Aid funding in 2020 relating to Capital Projects as compared to 2019.

The following schedule represents a summary of general fund and special revenue fund expenditures for the year ended June 30, 2020, and the percentage of increases and decreases in relation to prior year amounts:

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 2019</u>	<u>Percent of Increase (Decrease)</u>
Current expense:				
Instruction	\$ 69,816,329.56	34.41%	\$ (2,265,415.97)	-3.14%
Undistributed expenditures	133,026,159.18	65.56%	(10,525,010.52)	-7.33%
Capital Outlay	61,203.65	0.03%	(7,075,772.23)	-99.14%
Total	<u>\$ 202,903,692.39</u>	100.00%	<u>\$ (19,866,198.72)</u>	-8.92%

Changes in expenditures were the results of varying factors.

Instruction decrease was due to a decrease in expenses related to other purchased services due to COVID-19.

Undistributed expenditures decreased due to COVID-19.

Capital outlay decreased due to completion of construction projects were underway in the prior year.

**CITY OF VINELAND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
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 2020, the School District had \$183,782,655.23 invested in land, building, furniture and equipment, and vehicles. Table 4 shows year 2020 balances compared to 2019.

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

	2020		2019
Land	\$ 6,760,512.13	\$	6,760,512.13
Construction in Progress	54,401,809.95		54,401,809.95
Land Improvements	3,809,258.63		4,317,305.58
Building and Building Improvements	109,933,281.28		114,100,812.09
Machinery and Equipment	2,520,113.61		4,202,215.48
Total	\$ 177,424,975.60	\$	183,782,655.23

Overall capital assets decreased \$6,357,679.63 from year 2019 to year 2020. The decrease in capital assets is due to depreciation charges being more than NJSDA capital expenditures made on behalf of the district. Please refer to Notes to the Financial Statements for more detailed information.

Debt Administration

At June 30, 2020, the School District had \$70,425,507.97 of outstanding debt.

Of this amount, \$6,664,971.97 is for compensated absences, \$725,764.00 is for Post-Employment Benefits, \$50,703,639.00 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.

**CITY OF VINELAND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
UNAUDITED (CONTINUED)**

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 changes in net position 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, 2020

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Cash and Cash Equivalents	\$ 8,433,113.23	\$ -	\$ 8,433,113.23
Internal Balances	841,348.67	(841,348.67)	-
Internal Balances - Fiduciary Funds	28,562.07	-	28,562.07
Receivables, net	6,365,261.41	317,862.37	6,683,123.78
Inventory		123,282.83	123,282.83
Capital Assets, non-depreciable	61,162,322.08	-	61,162,322.08
Capital Assets, net	<u>116,077,990.36</u>	<u>184,663.16</u>	<u>116,262,653.52</u>
Total Assets	<u>192,908,597.82</u>	<u>(215,540.31)</u>	<u>192,693,057.51</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows Related to Pensions	<u>5,973,009.00</u>	-	<u>5,973,009.00</u>
Total Deferred Outflows of Resources	<u>5,973,009.00</u>	<u>-</u>	<u>5,973,009.00</u>
LIABILITIES:			
Current Liabilities:			
Accounts Payable	\$ 2,588,632.86	\$ 21,605.08	\$ 2,610,237.94
Unearned Revenue	104,473.04	35,093.17	139,566.21
Noncurrent Liabilities:			
Due Within One Year	1,992,370.31	-	1,992,370.31
Due Beyond One Year	7,175,257.87	-	7,175,257.87
Compensated Absences Payable	8,617,248.15	236,860.97	8,854,109.12
Net Pension Liability	50,703,639.00	-	50,703,639.00
Post Employment Benefits Obligation	<u>725,764.00</u>	<u>-</u>	<u>725,764.00</u>
Total Liabilities	<u>71,907,385.23</u>	<u>293,559.22</u>	<u>72,200,944.45</u>
Deferred Inflows Related to Pensions	<u>22,469,940.00</u>	<u>-</u>	<u>22,469,940.00</u>
NET POSITION:			
Net Investment in Capital Assets	168,072,684.25	184,663.16	168,257,347.41
Restricted for:			
Internal Service Fund	559,375.35	-	559,375.35
Permanent Endowment - Nonexpendable	26,864.51	-	26,864.51
Other Purposes	18,885,669.72	-	18,885,669.72
Unrestricted (Deficit)	<u>(83,040,312.24)</u>	<u>(693,762.69)</u>	<u>(83,734,074.93)</u>
Total Net Position	<u>\$ 104,504,281.59</u>	<u>\$ (509,099.53)</u>	<u>\$ 103,995,182.06</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, 2020

	<u>Total</u>
ASSETS:	
Cash and Cash Equivalents	\$ 226,223.85
Investments	640,712.49
Unrealized Gain	909.00
Accrued Interest Receivable	26.41
	867,871.75
Total Assets	867,871.75
LIABILITIES:	
Accounts Payable	
Deferred Revenue	644,645.17
	644,645.17
Total Liabilities	644,645.17
NET POSITION:	
Unrestricted (Deficit)	223,226.58
	223,226.58
Total Net Position	\$ 223,226.58

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, 2020

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	\$ 51,782,127.75	\$ 20,170,168.38	\$ 942,208.65	\$ 21,058,627.25	\$ (49,951,460.23)	\$ -	\$ (49,951,460.23)
Special Education	20,783,626.12	8,095,634.69	-	6,120,515.05	(22,758,745.76)	-	(22,758,745.76)
Other Special Instruction	4,694,887.72	1,828,751.91	-	1,382,585.06	(5,141,054.57)	-	(5,141,054.57)
Other Instruction	4,435,794.26	1,727,829.87	-	1,306,285.31	(4,857,338.82)	-	(4,857,338.82)
Support Services:							
Tuition	6,644,497.69	-	-	-	(6,644,497.69)	-	(6,644,497.69)
Student and Instruction Related Services	35,596,207.38	13,865,428.95	-	30,956,875.84	(18,504,760.49)	-	(18,504,760.49)
Other Administrative Services	5,276,918.14	2,416,919.96	-	8,582.41	(7,685,255.69)	-	(7,685,255.69)
School Administrative Services	4,527,358.41	2,079,902.45	-	7,385.67	(6,599,875.19)	-	(6,599,875.19)
Plant Operations and Maintenance	21,866,400.69	5,813,138.64	-	20,642.27	(27,658,897.06)	-	(27,658,897.06)
Pupil Transportation	8,905,122.92	4,084,417.27	-	14,503.64	(12,975,036.55)	-	(12,975,036.55)
Unallocated Benefits	60,082,192.12	(60,082,192.12)	-	-	-	-	-
Internal Service Fund	6,817,622.15	-	6,871,672.77	-	54,050.62	-	54,050.62
Capital Grants	-	-	-	(124,825.30)	(124,825.30)	-	(124,825.30)
Transfer to Charter Schools	4,299,213.00	-	-	-	(4,299,213.00)	-	(4,299,213.00)
Total Governmental Activities	235,711,966.35	(0.00)	7,813,881.42	60,751,177.20	(167,146,909.73)	-	(167,146,909.73)
Business-Type Activities:							
Food Service	5,298,647.78	-	689,376.33	4,493,114.87	-	(116,156.58)	(116,156.58)
Total Business-Type Activities	5,298,647.78	-	689,376.33	4,493,114.87	-	(116,156.58)	(116,156.58)
Total Primary Government	\$ 241,010,616.13	\$ (0.00)	\$ 8,503,257.75	\$ 65,244,292.07	\$ (167,146,909.73)	\$ (116,156.58)	\$ (167,263,066.31)
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes, net					\$ 24,703,562.00	\$ -	\$ 24,703,562.00
Federal and State Aid not Restricted					136,813,581.31	-	136,813,581.31
Miscellaneous Income					1,241,657.37	6,508.70	1,248,166.07
Special Items:							
Transfers					-	-	-
Gain on Fixed Asset Adjustment					-	-	-
Total General Revenues, Special Items, Extraordinary Items and Transfers					162,758,800.68	6,508.70	162,765,309.38
Change in Net Position					(4,388,109.05)	(109,647.88)	(4,497,756.93)
Net Position - July 1					108,892,390.64	(399,451.65)	108,492,938.99
Net Position - June 30					\$ 104,504,281.59	\$ (509,099.53)	\$ 103,995,182.06

5

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

CITY OF VINELAND EDUCATION FOUNDATION, INC.
Statement of Activities and Changes in Net Position
June 30, 2020

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUES:			
Interest & Dividends	\$ 12,221.15	\$ -	\$ 12,221.15
Contributions	148,779.75	-	148,779.75
Gain/Loss on Investments	935.24	-	935.24
Total Revenues	<u>161,936.14</u>	<u>-</u>	<u>161,936.14</u>
EXPENSES:			
Program Services:			
Scholarships	\$ 2,000.00	\$ -	\$ 2,000.00
Supporting Services:			
Administrator Salaries	43,540.90	-	43,540.90
Clerical Expenses	4,971.00	-	4,971.00
Insurance Expenses	1,505.98	-	1,505.98
Legal Expenses	580.50	-	580.50
General Expenses	16,141.67	-	16,141.67
Total Expenses	<u>68,740.05</u>	<u>-</u>	<u>68,740.05</u>
Change in Net Position	93,196.09	-	93,196.09
Net Position, July 1	130,030.49	-	130,030.49
Net Position, June 30	<u>\$ 223,226.58</u>	<u>\$ -</u>	<u>\$ 223,226.58</u>

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

FUND FINANCIAL STATEMENTS

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

CITY OF VINELAND BOARD OF EDUCATION
Balance Sheet
Governmental Funds
June 30, 2020

	General Fund	Special Revenue Fund	Permanent Fund	Total Governmental Funds
ASSETS:				
Cash and Cash Equivalents	\$ 5,662,918.80	\$ 2,743,329.92	\$ 26,864.51	\$ 8,433,113.23
Interfund Accounts Receivable	5,397,778.17			5,397,778.17
Intergovernmental Accounts Receivable:				
Federal		1,937,291.41		1,937,291.41
State	1,911,775.91	80,086.44		1,991,862.35
Other Accounts Receivable	511,276.56	35,333.67		546,610.23
Total Assets	13,483,749.44	4,796,041.44	26,864.51	18,306,655.39
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Interfund Accounts Payable	37,463.99	4,034,569.73	-	4,072,033.72
Intergovernmental Accounts Payable:				
State	-	136,951.98	-	136,951.98
Accounts Payable	385,205.45	1,192,187.07	-	1,577,392.52
Unearned Revenue	-	104,473.04	-	104,473.04
Total Liabilities	422,669.44	5,468,181.82	-	5,890,851.26
Fund Balances:				
Restricted Fund Balance:				
Permanent Fund Principal	-	-	26,864.51	26,864.51
Maintenance Reserve	776.77	-	-	776.77
Reserve for Excess Surplus	13,096,114.74	-	-	13,096,114.74
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures	5,788,778.21	-	-	5,788,778.21
Assigned Fund Balance:				
Other Purposes	(0.00)	-	-	(0.00)
Unassigned Fund Balance (Deficit)	(5,824,589.72)	(672,140.38)	-	(6,496,730.10)
Total Fund Balances	13,061,080.00	(672,140.38)	26,864.51	12,415,804.13
Total Liabilities and Fund Balance	\$ 13,483,749.44	\$ 4,796,041.44	\$ 26,864.51	

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$287,795,568.73 and the accumulated depreciation is \$110,555,256.29.

\$ 177,240,312.44

Internal Service Fund

559,375.35

Pension Liabilities and OPEB Net of Deferred Outflows & Inflows

(67,926,334.00)

Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.

(17,784,876.33)

Net position of governmental activities

\$ 104,504,281.59

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, 2020

	General Fund	Special Revenue Fund	Capital Projects Fund	Permanent Fund	Total Governmental Funds
REVENUES:					
Local Tax Levy	\$ 24,703,562.00	\$ -	\$ -	\$ -	\$ 24,703,562.00
Tuition Charges	942,208.65				942,208.65
Miscellaneous	1,241,385.69	89,167.11		271.68	1,330,824.48
Federal Sources	398,949.31	8,018,829.88			8,417,779.19
State Sources	160,405,158.85	18,175,689.66	(124,825.30)		178,456,023.21
Total Revenues	187,691,264.50	26,283,686.65	(124,825.30)	271.68	213,850,397.53
EXPENDITURES:					
Current:					
Regular Instruction	38,442,648.95	5,809,443.72			44,252,092.67
Special Education Instruction	17,761,043.08			275.00	17,761,318.08
Other Special Instruction	4,012,167.74				4,012,167.74
Other Instruction	3,790,751.07				3,790,751.07
Support Services and Undistributed Costs:					
Tuition	6,644,497.69				6,644,497.69
Student and Instruction Related Services	12,461,061.88	17,958,825.31			30,419,887.19
Other Administrative Services	5,302,571.81				5,302,571.81
School Administrative Services	4,563,176.39				4,563,176.39
Plant Operations and Maintenance	12,753,663.98				12,753,663.98
Pupil Transportation	8,960,957.00				8,960,957.00
Unallocated Benefits	60,082,192.12				60,082,192.12
Transfer Funds to Charter Schools	4,299,213.00				4,299,213.00
Capital Outlay	75,934.78	110,094.17	(124,825.30)		61,203.65
Total Expenditures	179,149,879.49	23,878,363.20	(124,825.30)	275.00	202,903,692.39
Excess (Deficiency) of Revenues over Expenditures	8,541,385.01	2,405,323.45	-	(3.32)	10,946,705.14
OTHER FINANCING SOURCES (USES):					
Operating Transfers:					
Contribution to School Based Budgets - Special Revenue Fund	3,270,804.86	(3,270,804.86)	-	-	(0.00)
Local Contribution - Transfer to Special Revenue Transferred from SES Fund	(755,888.00)	755,888.00			-
Total Other Financing Sources and Uses	2,514,916.86	(2,514,916.86)	-	-	(0.00)
Net Change in Fund Balances	11,056,301.87	(109,593.41)		(3.32)	10,946,705.14
Fund Balance, July 1	2,004,778.13	(562,546.97)		26,867.83	1,469,098.99
Fund Balance, June 30	\$ 13,061,080.00	\$ (672,140.38)	\$ -	\$ 26,864.51	\$ 12,415,804.13

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, 2020

Total Net Change in Fund Balances - Governmental Funds		\$ 10,946,705.14
<p>Amounts reported for governmental activities in the statement of activities (A-2) are different because:</p>		
Internal Service Fund (B-5)		54,050.62
<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	(6,332,729.69)	
Capital Outlays	<u>36,629.38</u>	
		(6,296,100.31)
<p>Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets and is not reported in the statement of activities.</p>		
Repayment of Debt		
Capital Lease Payments	<u>(9,167,628.19)</u>	
		(9,167,628.19)
<p>District pension contributions - PERS</p>		
Cost of benefits earned net of employee contributions	2,737,179.00	
	<u>(439,587.00)</u>	
		2,297,592.00
Increase in OPEB Liability		(21,532.00)
<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>(2,201,196.31)</u>
Change in Net Assets of Governmental Activities		<u><u>(4,388,109.05)</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, 2020

	Enterprise Fund Food Service	Governmental Internal Service Fund - Student Transportation	Totals
ASSETS:			
Current Assets:			
Cash and Cash Equivalents	\$ -	\$ 1,889,497.42	\$ 1,889,497.42
Accounts Receivable:		-	
Federal	175,121.70	-	175,121.70
State	1,525.21	-	1,525.21
Other	141,215.46	1,889,497.42	2,030,712.88
Inventories	123,282.83		123,282.83
Total Current Assets	441,145.20	3,778,994.84	4,220,140.04
Noncurrent Assets:			
Machinery and Equipment	1,929,284.74	-	1,929,284.74
Less Accumulated Depreciation	(1,744,621.58)	-	(1,744,621.58)
Total Noncurrent Assets	184,663.16	-	184,663.16
Total Assets	\$ 625,808.36	\$ 3,778,994.84	\$ 4,404,803.20
LIABILITIES:			
Current Liabilities:			
Accounts Payable	\$ 21,605.08	\$ 874,288.36	\$ 895,893.44
Interfund Accounts Payable	841,348.67	455,833.71	1,297,182.38
Deferred Revenue	35,093.17	-	35,093.17
Total Current Liabilities	898,046.92	1,330,122.07	2,228,168.99
Noncurrent Liabilities:			
Compensated Absences Payable	236,860.97		236,860.97
Total Liabilities	1,134,907.89	1,330,122.07	2,465,029.96
NET POSITION:			
Invested in Capital Assets, Net of Related Debt	184,663.16	-	184,663.16
Unrestricted	(693,762.69)	559,375.35	(134,387.34)
Total Net Position	\$ (509,099.53)	\$ 559,375.35	\$ 50,275.82

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, 2020

	Enterprise Fund Food <u>Service</u>	Governmental Internal Service Fund - Student <u>Transportation</u>	<u>Totals</u>
OPERATING REVENUES:			
Charges for Services:			
Daily Sales - Reimbursable Programs	\$ 422,918.12	\$ -	\$ 422,918.12
Daily Sales - Non - Reimbursable Programs	184,579.32	-	184,579.32
Vending Machines	3,127.37	-	3,127.37
Special Functions	78,751.52	-	78,751.52
Transportation Fees	-	6,871,672.77	6,871,672.77
	<u>689,376.33</u>	<u>6,871,672.77</u>	<u>7,561,049.10</u>
OPERATING EXPENSES:			
Salaries	1,641,304.84	25,104.41	1,666,409.25
Support Services - Employee Benefits	1,084,236.58	-	1,084,236.58
Purchased Services	115,820.39	107,920.39	223,740.78
Rentals	-	18,228.66	18,228.66
Contracted Services - Transportation	-	6,665,655.24	6,665,655.24
Travel	3,104.59	-	3,104.59
Management & Supervision Fees	192,336.11	-	192,336.11
Supplies and Materials	92,346.01	713.45	93,059.46
Depreciation	61,579.32	-	61,579.32
Controllable Costs	198,256.32	-	198,256.32
Cost of Sales - Reimbursable Programs	1,840,557.33	-	1,840,557.33
Cost of Sales - Non - Reimbursable Programs	69,106.29	-	69,106.29
	<u>5,298,647.78</u>	<u>6,817,622.15</u>	<u>12,116,269.93</u>
Total Operating Expenses	<u>5,298,647.78</u>	<u>6,817,622.15</u>	<u>12,116,269.93</u>
Operating Income (Loss)	<u>(4,609,271.45)</u>	<u>54,050.62</u>	<u>(4,555,220.83)</u>
NONOPERATING REVENUES (EXPENSES):			
State Sources:			
State School Lunch Program	46,199.62	-	46,199.62
Federal Sources:			
National School Lunch Program	2,573,532.51	-	2,573,532.51
National School Snack Program	44,484.56	-	44,484.56
National School Breakfast Program	1,130,210.05	-	1,130,210.05
Fresh Fruit and Vegetable Program	90,006.13	-	90,006.13
National School Lunch - Summer Feeding	178,723.39	-	178,723.39
Food Distribution Program	429,958.61	-	429,958.61
Interest Earnings	6,508.70	-	6,508.70
	<u>4,499,623.57</u>	<u>-</u>	<u>4,499,623.57</u>
Total Nonoperating Revenues (Expenses)	<u>4,499,623.57</u>	<u>-</u>	<u>4,499,623.57</u>
Income (Loss) before Contributions and Transfers	(109,647.88)	54,050.62	(55,597.26)
Change in Net Position	(109,647.88)	54,050.62	(55,597.26)
Net Position, July 1	<u>(399,451.65)</u>	<u>505,324.73</u>	<u>105,873.08</u>
Net Position (Deficit), June 30	<u>\$ (509,099.53)</u>	<u>\$ 559,375.35</u>	<u>\$ 50,275.82</u>

CITY OF VINELAND BOARD OF EDUCATION
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2020

	Enterprise Fund Food <u>Service</u>	Governmental Internal Service Fund - Student <u>Transportation</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Customers	\$ 700,731.87	\$ 8,517,641.98
Payments for Labor	(1,653,364.01)	(25,104.41)
Payments for Employee Benefits	(1,084,236.58)	-
Payments to Suppliers	<u>(2,633,757.32)</u>	<u>(6,603,040.15)</u>
Net Cash Provided by (used for) Operating Activities	<u>(4,670,626.04)</u>	<u>1,889,497.42</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Federal Sources	4,615,002.87	-
State Sources	49,114.47	-
Operating Subsidies and Transfers from Other Funds	<u>-</u>	<u>-</u>
Net Cash Provided by (used for) Non-Capital Financing Activities	<u>4,664,117.34</u>	<u>-</u>
Interest and Dividends	<u>6,508.70</u>	<u>-</u>
Net Cash Provided by (used for) Investing Activities	<u>6,508.70</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	-	1,889,497.42
Balances, July 1	<u>-</u>	<u>-</u>
Balances, June 30	<u>\$ -</u>	<u>\$ 1,889,497.42</u>
Reconciliation of Operating Income (Loss) to Net Cash		
Provided (Used) by Operating Activities:		
Operating Income (Loss)	\$ (4,609,271.45)	\$ 54,050.62
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities:		
Depreciation and Net Amortization	61,579.32	-
(Increase) Decrease in Accounts Receivable: Other	(3,911.87)	1,645,969.21
(Increase) Decrease in Inventories	(37,028.32)	-
Increase (Decrease) in Accounts Payable	18,172.40	844,062.85
Increase (Decrease) in Interfunds Payable	(103,374.36)	(654,585.26)
Increase (Decrease) in Deferred Revenue	15,267.41	-
Increase (Decrease) in Compensated Absences Payable	<u>(12,059.17)</u>	<u>-</u>
Total Adjustments	<u>(61,354.59)</u>	<u>1,835,446.80</u>
Net Cash Provided by (used for) Operating Activities	<u>\$ (4,670,626.04)</u>	<u>\$ 1,889,497.42</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, 2020

	<u>Trust Funds</u>		<u>Agency Funds</u>	
	Unemployment Compensation <u>Trust</u>	Private - Purpose Scholarship <u>Fund</u>	Student <u>Activity</u>	<u>Payroll</u>
ASSETS:				
Cash and Cash Equivalents	\$ 931,860.29	\$ 111,318.27	\$ 453,095.27	\$ 85,481.48
Due from Payroll Agency	52,228.37	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 984,088.66</u>	<u>\$ 111,318.27</u>	<u>\$ 453,095.27</u>	<u>\$ 85,481.48</u>
LIABILITIES:				
Due to General Fund	\$ 28,562.07	\$ -	\$ -	\$ -
Accounts Payable	281,915.20	-	-	-
Due to Unemployment Fund	-	-	-	52,228.37
Payable to Student Groups	-	-	453,095.27	-
Payroll Deductions and Withholdings	-	-	-	33,253.11
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>310,477.27</u>	<u>-</u>	<u>\$ 453,095.27</u>	<u>\$ 85,481.48</u>
NET POSITION:				
Held in Trust for Unemployment Claims	<u>\$ 673,611.39</u>			
Reserved for Scholarships		<u>\$ 111,318.27</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, 2020

	Unemployment Compensation <u>Trust</u>	Private - Purpose Scholarship <u>Fund</u>
ADDITIONS:		
Investment Earnings:		
Interest and Dividends	\$ 8,651.31	\$ 15.82
Donations	-	21,508.50
Employee Salary Deductions	154,970.89	-
	163,622.20	21,524.32
DEDUCTIONS:		
Unemployment Compensation Claims	568,855.43	-
Service Fees - HS Scholarship	-	1,600.00
Scholarships	-	20,033.32
	568,855.43	21,633.32
Change in Net Position	(405,233.23)	(109.00)
Net Position, July 1	1,078,844.62	111,427.27
Net Position, June 30	\$ 673,611.39	\$ 111,318.27

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

Notes to the Financial Statements

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

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, 2020
(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, 2020
(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, 2020
(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, 2020
(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, 2020
(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, 2020
(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, 2020
(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, 2020
(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 June 2018, the Governmental Accounting Standards Board (GASB) issued Statement No. 89, "Accounting for Interest Costs Incurred Before the End of a Construction Period". This statement, which is effective for fiscal periods beginning after December 15, 2019, will not have any effect on the District's financial reporting.

In May 2019, the Governmental Accounting Standards Board (GASB) issued Statement No. 91, "Conduit Debt Obligations". This statement is effective for fiscal periods beginning after December 15, 2020, will not have any effect on the District's financial reporting.

In January 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 92, "Omnibus 2020". This statement, which is effective for fiscal periods beginning after June 15, 2021, will not have any effect on the District's financial reporting.

In March 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 93, "Replacement of Interbank Offered Rates". This statement, which is effective for fiscal periods beginning after June 15, 2021, will not have any effect on the District's financial reporting.

In March 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements". This statement, which is effective for fiscal periods beginning after June 15, 2022, will not have any effect on the District's financial reporting.

In May 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 95, "Postponement of the Effective Dates of Certain Authoritative Guidance". This statement, which is effective for fiscal periods immediately, will not have any effect on the District's financial reporting.

In May 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 96, "Subscription-Based Information Technology Arrangements". This statement, which is effective for fiscal periods beginning after June 15, 2022, will not have any effect on the District's financial reporting.

In June 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 97, "An Amendment to GASB Statements No. 14 and No. 84". This statement, which is effective for fiscal periods beginning after December 15, 2019, will not have any effect on the District's financial reporting.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020
(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, 2020, the School District's bank balances of \$16,298,260.73 were exposed to custodial credit risk as follows:

Insured by FDIC	\$ 500,000.00
Collateralized by GUDPA	14,442,577.39
Uninsured & Uncollateralized	1,355,683.34
	\$ 16,298,260.73

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, 2019 to June 30, 2020 fiscal year.

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**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)**

Note 4: ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2020 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:

		General Fund		Special Revenue Fund		Proprietary Funds		Total
	\$		\$		\$		\$	
Intergovernmental	\$	1,911,775.91	\$	2,017,377.85	\$	176,646.91	\$	4,105,800.67
Other		511,276.56		35,333.67		2,030,712.88		2,577,323.11
Total	\$	2,423,052.47	\$	2,052,711.52	\$	2,207,359.79	\$	6,683,123.78

Note 5: INVENTORY

Inventory in the food service fund at June 30, 2020 consisted of the following:

Food & Supplies	\$123,282.83
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**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)**

Note 6: CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2020 was as follows:

	<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2020</u>
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	\$ 6,759,012.13	\$ 1,500.00		\$ 6,760,512.13
Construction in Progress	54,401,809.95			54,401,809.95
Total Capital Assets Not Being Depreciated	<u>61,160,822.08</u>	<u>1,500.00</u>	<u>-</u>	<u>61,162,322.08</u>
Capital Assets Being Depreciated:				
Land Improvements	12,811,720.43		1,500.00	12,810,220.43
Buildings & Improvements	187,725,883.63			187,725,883.63
Machinery & Equipment	26,088,874.85	51,144.74	42,877.00	26,097,142.59
Total Capital Assets Being Depreciated:	<u>226,626,478.91</u>	<u>51,144.74</u>	<u>44,377.00</u>	<u>226,633,246.65</u>
Less Accumulated Depreciation for:				
Land Improvements	(8,492,914.85)	(508,046.95)		(9,000,961.80)
Buildings & Improvements	(73,625,071.54)	(4,167,530.81)		(77,792,602.35)
Machinery & Equipment	(22,132,901.85)	(1,657,151.93)	(28,361.64)	(23,761,692.14)
Total Accumulated Depreciation	<u>(104,250,888.24)</u>	<u>(6,332,729.69)</u>	<u>(28,361.64)</u>	<u>(110,555,256.29)</u>
Total Capital Assets Being Depreciated Net of Accumulated Depreciation	<u>122,375,590.67</u>	<u>(6,281,584.95)</u>	<u>16,015.36</u>	<u>116,077,990.36</u>
Governmental Activities Capital Assets, Net	<u>\$ 183,536,412.75</u>	<u>\$ (6,280,084.95)</u>	<u>\$ 16,015.36</u>	<u>\$ 177,240,312.44</u>
Business-Type Activities:				
Equipment	\$ 1,929,284.74			\$ 1,929,284.74
Less Accumulated Depreciation for:				
Equipment	(1,683,042.26)	(61,579.32)		(1,744,621.58)
Business-Type Activities Capital Assets, Net	<u>\$ 246,242.48</u>	<u>\$ (61,579.32)</u>	<u>\$ -</u>	<u>\$ 184,663.16</u>

Depreciation expense was charged to governmental functions as follows:

	<u>Depreciation Allocated</u>
Instruction:	
Regular	\$ 2,125,958.11
Special Education	853,288.88
Other Instruction	374,867.66
Support Services:	
Student and Instruction Related Services	1,461,431.59
School Administrative Services	219,224.03
General and Administrative Services	254,746.05
Plant Operations and Maintenance	612,711.26
Pupil Transportation	430,502.11
Total	<u>\$ 6,332,729.69</u>

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)**

Note 7: LONG-TERM OBLIGATIONS

During the fiscal year ended June 30, 2020, the following changes occurred in long-term obligations:

	<u>Balance July 1, 2019</u>	<u>Issues or Additions</u>	<u>Payments or Expenditures</u>	<u>Balance June 30, 2020</u>
Compensated Absences:				
General Fund	\$ 6,416,051.83	\$ 2,201,196.31	\$	\$ 8,617,248.14
Food Service Fund	248,920.14		12,059.17	236,860.97
Net Pension Liability	56,056,304.00	19,854,448.00	25,207,113.00	50,703,639.00
Net OPEB Obligation	<u>704,232.00</u>	<u>21,532.00</u>		<u>725,764.00</u>
	<u>\$ 63,425,507.97</u>	<u>\$ 22,077,176.31</u>	<u>\$ 25,219,172.17</u>	<u>\$ 60,283,512.11</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, 2020.

Bonds Authorized but not Issued - As of June 30, 2020, 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

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)**

Note 8: PENSION PLANS - Continued

to July 1, 2007, the increase is effective with the payroll period that begins immediately after July 1, 2007. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate will be increased to 6.5% plus an additional 1.0% phased-in over seven years beginning in the first year, the rate for 2019/2020 was 7.50%. 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		
06/30/20	\$	19,266,913.00
06/30/19		18,851,387.00
06/30/18		16,438,040.00

During the fiscal year ended June 30, 2020, the State of New Jersey contributed \$19,266,913.00 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 \$4,723,613.85 during the year ended June 30, 2020 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 2019/2020 was 7.50%. 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		
06/30/20	\$	2,745,881.00
06/30/19		2,907,217.32
06/30/18		2,806,229.93

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020
(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, 2020
(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, 2020, the District reported a liability of \$50,703,639.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2019, the District's proportion was 0.28139793390%, which was a decrease of 1.16% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the District recognized pension expense of \$439,587.00. At June 30, 2020, 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	\$ 910,064.00	223,986.00
Changes of assumptions	5,062,945.00	17,599,072.00
Net difference between projected and actual earnings on pension plan investments		800,377.00
Changes in proportion and differences between District contributions and proportionate share of contributions		3,846,505.00
District contributions subsequent to the measurement date		
	\$ 5,973,009.00	\$ 22,469,940.00
Total		

\$2,737,173.00 reported as deferred outflows of resources related to pensions resulting from school district contributions subsequent to the measurement date (June 30, 2019) will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. 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	\$ (1,966,456.00)
2020	(6,064,935.00)
2021	(5,559,633.00)
2022	(2,635,524.00)
2023	(270,383.00)
Total	\$ (16,496,931.00)

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)**

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

Actuarial Assumptions

The total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation of July 1, 2018, which was rolled forward to June 30, 2019. This actuarial valuation used the following assumptions, applied to all period in the measurement:

Inflation rate:	
Price	2.75%
Wage	3.25%
Salary increases:	
Through 2026	2.00% - 6.00% (based on years of service)
Thereafter	3.00% - 7.00% (based on years of service)
Investment rate of return:	7.00%

Pre-retirement mortality rates were based on the RP-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were base on the Pub-2010 Non-Safety Disable Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2019) 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. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2019 are summarized in the following table:

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**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)**

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Risk Mitigation Strategies	3.00%	4.67%
Cash equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
High Yield	2.00%	5.37%
Private Credit	6.00%	7.92%
Real Assets	2.50%	9.31%
Real Estate	7.50%	8.33%
US Equity	28.00%	8.26%
Non-U.S. Developed Markets Equity	12.50%	9.00%
Emerging Markets Equity	6.50%	11.37%
Private Equity	12.00%	10.85%

Discount Rate

The discount rate used to measure the total pension liability was 6.28% as of June 30, 2019. 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 3.50% as of June 30, 2019, 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 70% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. 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 2057. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2057 and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

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**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020
(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, 2019, 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 (5.68%)	Current Discount Rate (6.28%)	1% Increase (7.28%)
District's proportionate share of the net pension liability	60,852,774.40	50,703,639.00	42,161,492.94

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, 2020, 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		396,194,511.00
Total	\$	396,194,511.00

The net pension liability was measured as of June 30, 2019 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, 2019, the District's proportion was 0.00%, which was no change from its proportion measured as of June 30, 2018.

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**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)**

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

For the year ended June 30, 2020, the District recognized pension expense of \$23,368,611.00 and revenue of \$23,368,611.00 for support provided by the State. At June 30, 2019, 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	\$ 7,769,497.00	1,377,294.00
Changes of assumptions	56,353,812.00	110,800,617.00
Net difference between projected and actual earnings on pension plan investments	-	1,054,671.00
Changes in proportion and differences between District contributions and proportionate share of contributions	-	39,818,305.00
District contributions subsequent to the measurement date		
Total	\$ 64,123,309.00	153,050,887.00

\$12,980,172.00 reported as deferred outflows of resources related to pensions resulting from district contributions subsequent to the measurement date (June 30, 2019) will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. 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	\$ 3,184,450.00
2020	8,232,885.00
2021	7,371,348.00
2022	14,219,602.00
2023	27,837,849.00
Thereafter	28,081,444.00
Total	<u>\$ 88,927,578.00</u>

Actuarial assumptions. The total pension liability in the June 30, 2019 actuarial valuation was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. This actuarial valuation used the following assumptions, applied to all period included in the measurement:

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**CITY OF VINELAND BOARD OF EDUCATION
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2020
 (CONTINUED)**

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

Inflation Rate	
Price	2.75%
Wage	3..25%
Salary increases	
Through 2026	1.55% - 4.55% (based on years of service)
Thereafter	2.75% - 5.65% (based on years of service)
Investment rate of return	7.00%
Inflation Rate	2.25%
Salary increases	
2012-2021	1.55-4.55%
Thereafter	2.00-5.45%
Investment rate of return	7.00%

Pre-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Employee mortality table with a 93.9% adjustment for males and 85.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 Teachers Above-Medan Income Healthy Retiree mortality table with a 114.7% adjustment for males and 99.6% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 106.3% adjustment for males and 100.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2018.

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, 2019) 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, 2019 are summarized in the following table:

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)**

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return.
Risk Mitigation Services	3.00%	4.67%
Cash Equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
High Yield	2.00%	5.37%
Private Credit	6.00%	7.92%
Real Assets	2.50%	9.31%
Real Estate	7.50%	8.33%
US Equity	28.00%	8.26%
Non-U.S. Developed Markets Equity	12.50%	9.00%
Emerging Markets Equity	6.50%	11.37%
Private Equity	12.00%	10.85%

Discount rate. The discount rate used to measure the total pension liability was 5.60% as of June 30, 2019. 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 3.50% as of June 30, 2019, 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 based on 70% of the actuarially determined contributions for the State. 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 2054. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2054, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

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

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 5.60% as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (4.60%) or 1-percentage point higher (6.60%) than the current rate:

	1% Decrease (4.60%)	Current Discount Rate (5.60%)	1% Increase (6.60%)
District's proportionate share of the net pension liability	\$ -	-	-

Pension plan fiduciary net position.

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

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)**

Note 11: POST-RETIREMENT BENEFITS

General Information about the OPEB Plan

The State of New Jersey Provides employer-paid coverage to members of the TPAF who retire from a board of education or county college with 25 year of service or on a disability retirement. Under the provision of Chapter 126, P.L. 1992, the State also provides employer-paid coverage to members of PERS and Alternate Benefits Program (ABP) who retire from a board of education or county college with 25 years of service or on a disability retirement if the member's employer does not provide this coverage. Certain local participating employers also provide post-retirement medical coverage to their employees. Retirees who are not eligible for employer paid health coverage at retirement can continue in the program if their employer participates in this program or if they are participating in the health benefits plan of their former employer and are enrolled in Medicare Parts A and B by paying the cost of the insurance for themselves and their covered dependents. In Fiscal Year 2019, the State paid PRM benefits for 153,893 State and local retirees.

The State funds post-retirement medical benefits on a "pay-as-you-go" basis, which means that the State does not pre-fund, or otherwise establish a reserve or other pool of assets against the PRM expenses that the State may incur in future years. For Fiscal Year 2019, the State contributed \$1.908 billion to pay for pay-as-you-go PRM benefit costs incurred by covered retirees. The State's "pay-as-you-go" contributions have remained consistent with Fiscal Year 2018 amounts. The State has appropriated \$1.612 billion in Fiscal Year 2020 as the State's contribution to fund pay-as-you-go PRM costs.

In accordance with the provisions of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, the State is required to quantify and disclose its obligations to pay Other Postemployment Benefits (OPEB) to retired plan members. This new standard supersedes the previously issued guidance, GASB Statement No. 45, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, effective for Fiscal Year 2018. The State is now required to accrue a liability in all instances where statutory language names the State as the legal obligor for benefit payments. The Fiscal Year 2019 total State OPEB liability to provide these benefits is \$76.0 billion, a decrease of \$14.5 billion or 16 percent from the \$90.5 billion liability recorded in Fiscal Year 2018.

The School Employees Health Benefits Program (SEHBP) Act is found in New Jersey Statutes Annotated, Title 52, 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.

Total OPEB Liability

The State, a non-employer 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 LEA's proportionate share percentage determined under paragraphs 193 and 203 through 205 of GASBS No. 75 is zero percent. Accordingly, the LEA 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/board of trustees. Note that actual numbers will be published in the NJ State CAFR at <https://www.nj.gov/treasury/omb/cafr.shtml>.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)**

Note 11: POST-RETIREMENT BENEFITS - Continued

Actuarial assumptions and other imputes:

The total OPEB liability in the June 30, 2019 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:

Inflation rate – 2.50%

Salary Increases –

TPAF - 1.55% - 3.05% based on years of service.

PERS – 2.00% - 6.00% based on years of service

Mortality Rates –

Preretirement mortality rates were based on the Pub-2010 Healthy "Teachers" (TPAF/ABP), AND "General" (PERS) classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2019. Postretirement mortality rates were based on the Pub-2010 "General" classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2019. Disability mortality was based on the Pub-2010 "General" classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2019

Health Care Trend Assumptions –

For pre-Medicare medical benefits, the trend rate is initially 5.7% and decreases to a 4.5% long-term trend rate after eight years. For post-65 medical benefits, the actual fully insured Medicare Advantage trend rate for fiscal year 2020 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.5% and decreases to a 4.5% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.0%.

Discount Rate –

The discount rate for June 30, 2019 was 3.50%. This represents the municipal bond return rate as chosen by the Division. The source is 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. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

The discount rates as of June 30, 2017, 2018, and 2019 are 3.58%, 3.87%, and 3.50%, respectively.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of actuarial experience studies for the periods July 1, 2015 – June 30, 2018 and July 1, 2014 – June 30, 2018 for TPAF and PERS, respectively.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)**

Note 11: POST-RETIREMENT BENEFITS - Continued

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

Balance at 6/30/18	\$ 46,110,832,982.00
Changes for the year:	
Service cost	1,734,404,850.00
Interest	1,827,787,206.00
Differences between Expected & Actual Experiences	(7,323,140,818.00)
Changes in assumptions or other inputs	622,184,027.00
Contributions: Member	37,971,171.00
Benefit payments	<u>(1,280,958,373.00)</u>
Net changes	<u>(4,381,751,937.00)</u>
Balance at 6/30/19	<u>\$ 41,729,081,045.00</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.87% in 2018 to 3.50% in 2019.

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 (2.50%)</u>	<u>Discount Rate (3.50%)</u>	<u>1% Increase (4.50%)</u>
Total OPEB Liability (School Retirees)	49,298,534,898.00	41,729,081,045.00	35,716,321,820.00

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 OPEB 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)	34,382,902,820.00	41,729,081,045.00	51,453,912,586.00

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

For the year ended June 30, 2020, the board of education recognized OPEB expense of \$5,424,924.00 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.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)**

Note 11: POST-RETIREMENT BENEFITS – Continued

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, 2019, 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	\$ -	\$ (10,484,965,300.00)
Changes of assumptions		(8,481,529,343.00)
Changes in proportion and differences between District contributions and proportionate share of contributions		(1,921,145,183.00)
Contributions subsequent to the measurement date	1,190,373,242.00	
Total	\$ 1,921,145,183.00	\$ (20,887,639,826.00)

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,	
2020	\$ (2,546,527,182.00)
2021	(2,546,527,182.00)
2022	(2,546,527,182.00)
2023	(2,546,527,182.00)
2024	(2,546,527,182.00)
Thereafter	(6,233,858,733.00)
Total	\$ (18,966,494,643.00)

(Contributions made after June 30, 2019 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.

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**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020
(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:

Ameriprise AXA Equitable Metlife State of New Jersey, Department of Treasury, Division of Pensions, Supplemental Annuity	GWN Marketing Security Benefit Lincoln Investment
---	---

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, 2020 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>
2019-2020	\$ 8,651.31	154,970.89	(568,855.43)	673,611.39
2018-2019	6,289.72	161,761.70	(116,746.91)	1,078,844.62
2017-2018	5,153.60	168,982.43	(191,467.60)	1,027,540.11

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**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020
(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, 2020, the liability for compensated absences in the governmental activities and proprietary fund types was \$8,617,248.14 and \$236,860.97, respectively.

Note 15: INTERFUND BALANCES AND TRANSFERS

The following interfund balances were recorded on the various balance sheets as June 30, 2020:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 4,100,595.79	\$ 37,463.99
Special Revenue Fund		4,034,569.73
Unemployment Fund		28,562.07
Enterprise Fund		
Total	\$ 4,100,595.79	\$ 4,100,595.79

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 \$5,824,589.72 in the governmental funds as of June 30, 2020 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, 2020
(CONTINUED)**

Note 17: DEFICIT UNRESTRICTED NET POSITION

The School District had a deficit in unrestricted net position of \$83,734,074.93 as of June 30, 2020. 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, 2020, 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, 2020, the nonspendable fund balance amount was \$26,864.51.

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, 2020 is \$18,884,892.95. \$5,788,778.21 of excess fund balance generated during 2018-2019 has been restricted and designated for utilization in the 2020-2021 budget.

For Capital Reserve Account - As of June 30, 2020, 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, 2020, the balance in the maintenance reserve account is \$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, 2020, the general fund and special revenue fund balance unassigned classification contained deficits totaling \$6,496,730.10. 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, 2020
(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, 2020, 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, 2020, 2019 and 2018 were \$24,987.00, \$27,344.00 and \$27,344.00, respectively.

Employees covered by benefit terms:

At June 30, 2020, 38 employees were covered by the benefit terms.

Total OPEB Liability

The District recognized \$725,764.00 of OPEB liability on the Statement of Net Position.

Actuarial assumptions and other imputes:

The total OPEB liability in the June 30, 2019 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, 2020
(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, 2020
(CONTINUED)**

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

(11) Current Average Monthly Premium Rates

	<u>Flagship Dental</u>	<u>Premier Dental</u>	<u>RX</u>	<u>Vision Care</u>
Single	\$ 27.48	\$ 34.04	\$ 252.65	\$ 7.46
Parent / Child	\$ 52.54	\$ 56.47	\$ 526.13	\$ 14.86
Parent / Children	\$ 87.85	\$ 108.92	\$ 526.13	\$ 14.86
Husband / Wife	\$ 52.54	\$ 56.47	\$ 526.13	\$ 14.86
Family	\$ 87.85	\$ 108.92	\$ 526.13	\$ 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 6/30/19	\$ 704,232.00
Changes for the year:	
Service cost	25,566.00
Interest on Service Cost	20,953.00
Contributions	(24,987.00)
Interest on Contributions	-
Net changes	<u>21,532.00</u>
Balance at 6/30/20	<u>\$ 725,764.00</u>

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020
(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	\$ 790,871.00	\$ 725,764.00	\$ 666,843.00

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 OPEB 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	\$ 642,181.00	\$ 725,764.00	\$ 824,043.00

* 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, 2020, the board of education recognized OPEB expense of \$46,519.00 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, 2020, 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, 2020
(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,		
2020	\$	-
2021		-
2022		-
2023		-
2024		-
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, 2020 and January 8, 2021, the date the financial statements were available to be issued for possible disclosure and recognition in the financial statements. Nothing has come to the attention of the District that would require disclosure.

Required Supplementary Information – Part II

Budgetary Comparison Schedules

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local Sources:					
Local Tax Levy	\$ 24,703,562.00	-	\$ 24,703,562.00	\$ 24,703,562.00	\$ -
Tuition	591,075.00		591,075.00	942,208.65	351,133.65
Transportation Fees	200,000.00		200,000.00	139,302.64	(60,697.36)
Miscellaneous	405,142.00		405,142.00	580,300.85	175,158.85
Sale of Property	550,000.00		550,000.00	521,782.20	(28,217.80)
Total - Local Sources	<u>26,449,779.00</u>	<u>-</u>	<u>26,449,779.00</u>	<u>26,887,156.34</u>	<u>437,377.34</u>
State Sources:					
Equalization Aid	90,151,959.00		90,151,959.00	90,151,959.00	-
Transportation Aid	4,794,073.00		4,794,073.00	4,794,073.00	-
Special Education Categorical Aid	5,294,946.00		5,294,946.00	5,294,946.00	-
Security Aid	3,354,282.00		3,354,282.00	3,354,282.00	-
School Choice Aid	32,724.00		32,724.00	32,724.00	-
Adjustment Aid	31,132,988.00		31,132,988.00	31,132,988.00	-
Extraordinary Aid	913,000.00		913,000.00	1,668,952.00	755,952.00
Additional Non Public Transportation Aid			-	13,414.00	13,414.00
Teacher's Pension & Annuity Fund (On-Behalf-Non-Budgeted)			-	19,266,913.00	19,266,913.00
Reimbursed TPAF Social Security (Non-Budgeted)			-	4,723,613.85	4,723,613.85
Total State Sources	<u>135,673,972.00</u>	<u>-</u>	<u>135,673,972.00</u>	<u>160,433,864.85</u>	<u>24,759,892.85</u>
Federal Sources:					
Impact Aid	386,858.00		386,858.00	398,949.31	12,091.31
Medical Assistance Program	386,858.00		386,858.00	398,949.31	12,091.31
Total - Federal Sources	<u>773,716.00</u>	<u>-</u>	<u>773,716.00</u>	<u>797,898.62</u>	<u>24,182.62</u>
Total Revenues	<u>162,510,609.00</u>	<u>-</u>	<u>162,510,609.00</u>	<u>187,719,970.50</u>	<u>25,209,361.50</u>

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction	\$ 2,308,089.00	\$ 149,662.40	\$ 2,457,751.40	\$ 2,438,037.89	\$ 19,713.51
Preschool/Kindergarten	13,573,665.00	826,264.87	14,399,929.87	14,308,297.00	91,632.87
Grades 1-5 - Salaries of Teachers	8,148,375.75	(153,839.94)	7,994,535.81	7,916,137.28	78,398.53
Grades 6-8 - Salaries of Teachers	9,467,878.25	55,052.35	9,522,930.60	9,175,919.88	347,010.72
Regular Programs - Home Instruction:					
Salaries of Teachers	112,000.00	-	112,000.00	74,497.50	37,502.50
Purchased Professional-Educational Services	166,000.00	-	166,000.00	109,431.75	56,568.25
Other Purchased Services (400-500 series)	1,500.00	-	1,500.00	389.04	1,110.96
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	779,364.46	9,979.57	789,344.03	749,627.71	39,716.32
Purchased Professional-Educational Services	-	986,031.82	986,031.82	962,527.92	23,503.90
Other Purchased Services (400-500 series)	555,859.96	20,047.50	575,907.46	390,032.61	185,874.85
Travel	1,000.00	-	1,000.00	-	1,000.00
General Supplies	2,221,195.99	394,392.55	2,615,588.54	2,303,869.09	311,719.45
Textbooks	33,150.00	(19,602.50)	13,547.50	11,462.15	2,085.35
Other Objects	13,736.00	(3,250.00)	10,486.00	2,419.13	8,066.87
TOTAL REGULAR PROGRAMS - INSTRUCTION	37,381,814.41	2,264,738.62	39,646,553.03	38,442,648.95	1,203,904.08
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	398,090.00	10,330.21	408,420.21	402,989.00	5,431.21
Other Salaries for Instruction	354,490.31	(37,943.51)	316,546.80	286,340.26	30,206.54
Purchased Professional-Educational Services	-	40,895.52	40,895.52	37,681.91	3,213.61
Other Purchased Services (400-500 series)	4,050.00	(2,072.08)	1,977.92	297.92	1,680.00
General Supplies	22,340.00	(1,857.76)	20,482.24	18,881.68	1,600.56
Textbooks	3,000.00	-	3,000.00	2,679.07	320.93
Other Objects	6,299.97	(2,518.03)	3,781.94	2,166.98	1,614.96
Total Cognitive - Mild	788,270.28	6,834.35	795,104.63	751,036.82	44,067.81

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Cognitive - Moderate	\$ 443,977.00	\$ (58,419.07)	\$ 385,557.93	\$ 382,436.05	\$ 3,121.88
Salaries of Teachers	420,461.58	31,071.20	451,532.78	418,355.48	33,177.30
Other Salaries for Instruction	134,868.00	(9,249.03)	125,618.97	35,706.97	89,912.00
Purchased Professional-Educational Services	4,250.00	(2,338.53)	1,911.47	764.76	1,146.71
Other Purchased Services (400-500 series)	15,450.00	(4,100.51)	11,349.49	11,297.08	52.41
General Supplies	600.00	-	600.00	-	600.00
Textbooks	4,050.00	(1,632.98)	2,417.02	1,066.40	1,350.62
Other Objects	1,023,656.58	(44,668.92)	978,987.66	849,626.74	129,360.92
Total Cognitive - Moderate Learning and/or Language Disabilities:					
Salaries of Teachers	1,797,001.00	140,099.91	1,937,100.91	1,896,296.29	40,804.62
Other Salaries for Instruction	687,251.88	(41,629.29)	645,622.59	611,496.82	34,125.77
Purchased Professional-Educational Services	179,824.00	(22,205.21)	157,618.79	94,066.55	63,552.24
Other Purchased Services (400-500 series)	3,250.00	400.32	3,650.32	349.68	3,300.64
General Supplies	71,317.71	(40.00)	71,277.71	62,266.11	9,011.60
Textbooks	7,302.34	-	7,302.34	4,326.61	2,975.73
Other Objects	8,693.38	(1,217.51)	7,475.87	3,834.49	3,641.38
Total Learning and/or Language Disabilities:	2,754,640.31	75,408.22	2,830,048.53	2,672,636.55	157,411.98
Auditory Impairments:					
Salaries of Teachers	292,763.00	(39,126.44)	253,636.56	239,812.50	13,824.06
Other Salaries for Instruction	392,046.18	40,312.99	432,359.17	351,123.57	81,235.60
Purchased Professional-Educational Services	44,956.00	(40,519.42)	4,436.58	4,436.58	-
Other Purchased Services (400-500 series)	3,900.00	(1,900.00)	2,000.00	-	2,000.00
General Supplies	7,900.00	5,000.00	12,900.00	6,079.22	6,820.78
Textbooks	1,000.00	-	1,000.00	-	1,000.00
Other Objects	1,750.00	(150.70)	1,599.30	528.44	1,070.86
Total Auditory Impairments	744,315.18	(36,383.57)	707,931.61	601,980.31	105,951.30

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Behavioral Disabilities:					
Salaries of Teachers	\$ 778,443.00	\$ (189,526.99)	\$ 588,916.01	\$ 514,602.85	\$ 74,313.16
Other Salaries for Instruction	544,601.41	32,535.74	577,137.15	537,609.72	39,527.43
Purchased Professional-Educational Services	67,434.00	(12,103.40)	55,330.60	50,983.76	4,346.84
Other Purchased Services (400-500 series)	2,800.00	(1,100.00)	1,700.00	88.20	1,611.80
General Supplies	31,800.00	(2,386.70)	29,413.30	23,891.13	5,522.17
Textbooks	4,000.00	-	4,000.00	1,215.04	2,784.96
Other Objects	9,968.50	(899.11)	9,069.39	3,452.62	5,616.77
Total Behavioral Disabilities	1,439,046.91	(173,480.46)	1,265,566.45	1,131,843.32	133,723.13
Resource Room/Resource Center:					
Salaries of Teachers	7,826,189.00	339,908.66	8,166,097.66	7,814,609.81	351,487.85
Other Salaries for Instruction	1,211,481.47	(125,514.01)	1,085,967.46	958,359.49	127,607.97
Purchased Professional-Educational Services	202,302.00	42,401.10	244,703.10	191,575.06	53,128.04
Other Purchased Services (400-500 series)	2,000.00	-	2,000.00	-	2,000.00
General Supplies	144,289.97	(15,133.84)	129,156.13	100,921.86	28,234.27
Textbooks	10,850.00	-	10,850.00	1,164.90	9,685.10
Other Objects	4,879.00	(3,550.00)	1,329.00	197.47	1,131.53
Total Resource Room/Resource Center	9,401,991.44	238,111.91	9,640,103.35	9,066,828.59	573,274.76
Autism:					
Salaries of Teachers	817,922.00	21,362.01	839,284.01	789,414.25	49,869.76
Other Salaries for Instruction	635,274.09	110,875.04	746,149.13	691,486.71	54,662.42
Purchased Professional-Educational Services	202,302.00	46,883.23	249,185.23	210,424.07	38,761.16
Other Purchased Services (400-500 series)	6,300.00	-	6,300.00	851.51	5,448.49
General Supplies	46,802.53	-	46,802.53	32,623.94	14,178.59
Textbooks	1,800.00	-	1,800.00	-	1,800.00
Other Objects	10,282.10	-	10,282.10	4,559.54	5,722.56
Total Autism	1,720,682.72	179,120.28	1,899,803.00	1,729,360.02	170,442.98
Preschool Disabilities - Full-Time:					
Salaries of Teachers	701,523.00	9,000.00	710,523.00	691,719.13	18,803.87
Other Salaries for Instruction	259,608.00	(10,000.00)	249,608.00	195,747.16	53,860.84
Purchased Professional-Educational Services	67,434.00	2,830.44	70,264.44	70,264.44	-
Total Preschool Disabilities - Full-Time	1,028,565.00	1,830.44	1,030,395.44	957,730.73	72,664.71
TOTAL SPECIAL EDUCATION - INSTRUCTION	18,901,168.42	246,772.25	19,147,940.67	17,761,043.08	1,386,897.59

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Basic Skills/Remedial - Instruction					
Salaries of Teachers	\$ 1,692,898.00	\$ (202,071.67)	\$ 1,490,826.33	\$ 1,361,794.52	\$ 129,031.81
Purchased Professional-Educational Services	-	15,791.14	15,791.14	15,791.14	-
General Supplies	6,500.00	(2,500.00)	4,000.00	2,407.72	1,592.28
Total Basic Skills/Remedial - Instruction	1,699,398.00	(188,780.53)	1,510,617.47	1,379,993.38	130,624.09
Bilingual Education - Instruction					
Salaries of Teachers	2,487,348.50	95,073.03	2,582,421.53	2,528,198.59	54,222.94
Other Salaries for Instruction	73,596.00	4,732.91	78,328.91	56,763.81	21,565.10
Purchased Professional-Educational Services	-	28,630.85	28,630.85	28,630.85	-
General Supplies	21,861.38	(2,342.28)	19,519.10	18,581.11	937.99
Total Bilingual Education - Instruction	2,582,805.88	126,094.51	2,708,900.39	2,632,174.36	76,726.03
Vocational Programs - Local - Instruction					
School-Spon. Co-curricular Actvts. - Inst.					
Salaries	374,960.00	30,356.43	405,316.43	351,265.01	54,051.42
Purchased Services (300-500 series)	29,400.00	(1,000.00)	28,400.00	18,383.73	10,016.27
Supplies and Materials	5,100.00	(2,888.55)	2,211.45	1,671.59	539.86
Other Objects	41,826.00	-	41,826.00	15,696.00	26,130.00
Total School-Spon. Co-curricular Actvts. - Inst.	451,286.00	26,467.88	477,753.88	387,016.33	90,737.55
School-Spon. Co-curricular Athletics - Inst.					
Salaries	642,217.20	10,870.80	653,088.00	647,178.94	5,909.06
Purchased Services (300-500 series)	401,391.39	-	401,391.39	346,183.90	55,207.49
Supplies and Materials	103,613.11	(1,000.00)	102,613.11	75,977.88	26,635.23
Other Objects	7,350.00	-	7,350.00	6,350.00	1,000.00
Total School-Spon. Co-curricular Athletics - Inst.	1,154,571.70	9,870.80	1,164,442.50	1,075,690.72	88,751.78
Other Instructional Programs - Instruction					
Salaries	70,350.00	(3,118.75)	67,231.25	44,193.75	23,037.50
Supplies and Materials	500.00	-	500.00	494.09	5.91
Total Other Instructional Programs - Instruction	70,850.00	(3,118.75)	67,731.25	44,687.84	23,043.41

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Before/After School Programs - Instruction					
Salaries of Teachers	\$ 4,150,048.00	\$ (3,793,145.19)	\$ 356,902.81	\$ 3,262.50	\$ 353,640.31
Total Before/After School Programs - Instruction	4,150,048.00	(3,793,145.19)	356,902.81	3,262.50	353,640.31
Alternative Education Program - Instruction					
Salaries of Teachers	-	471.17	471.17	471.17	-
Purchased Professional & Technical Services	1,723,518.00	519,619.00	2,243,137.00	2,221,518.00	21,619.00
Other Purchased Services (400-500 series)	3,798.00	3,723.27	7,521.27	6,470.01	1,051.26
General Supplies	40,000.00	(4,557.44)	35,442.56	1,688.50	33,754.06
Total Alternative Education Program - Instruction	1,767,316.00	519,256.00	2,286,572.00	2,230,147.68	56,424.32
Other Alternative Education Program - Support					
Salaries	47,160.00	2,786.00	49,946.00	49,946.00	-
Total Alternative Education Program - Support	47,160.00	2,786.00	49,946.00	49,946.00	-
Total Alternative Education Program	1,814,476.00	522,042.00	2,336,518.00	2,280,093.68	56,424.32
Total Instruction	68,206,418.41	(789,058.41)	67,417,360.00	64,006,610.84	3,410,749.16
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	180,000.00	(103,000.00)	77,000.00	46,821.48	30,178.52
Tuition to Other LEAs Within the Stat - Special	105,643.00	-	105,643.00	23,458.72	82,184.28
Tuition to County Voc. School Dist. - Regular	2,907,652.00	(7,486.69)	2,900,165.31	2,691,788.42	208,376.89
Tuition to County Voc. School Dist. - Special	209,505.00	14,095.00	223,600.00	223,600.00	-
Tuition to CSSD & Regional Day Schools	2,551,206.00	(404,897.31)	2,146,308.69	2,004,760.40	141,548.29
Tuition to Private Schools for the Disabled - Within State	1,285,211.00	199,945.55	1,485,156.55	1,342,588.67	142,567.88
Tuition to Private Schools for the Disabled & Other LEA - Spl./O/S St	10,000.00	-	10,000.00	-	10,000.00
Tuition - State Facilities	311,480.00	-	311,480.00	311,480.00	-
Total Undistributed Expenditures - Instruction	7,560,697.00	(301,343.45)	7,259,353.55	6,644,497.69	614,855.86
Undist. Expend. - Attend. & Social Work					
Salaries	415,301.31	(27,790.01)	387,511.30	387,511.20	0.10
Other Purchased Services (400-500 series)	1,540.00	66.33	1,606.33	1,606.33	-
Supplies and Materials	500.00	(500.00)	-	-	-
Total Undist. Expend. - Attend. & Social Work	417,341.31	(28,223.68)	389,117.63	389,117.53	0.10

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Health Services	\$ 1,175,876.00	\$ 34,164.98	\$ 1,210,040.98	\$ 1,169,905.00	\$ 40,135.98
Salaries	901,826.00	83,488.44	985,314.44	950,019.53	35,294.91
Salaries of Social Services Coordinators	1,662,049.00	294,543.45	1,956,592.45	962,856.20	993,736.25
Purchased Professional and Technical Services	9,551.25	5,569.44	15,120.69	12,685.31	2,435.38
Other Purchased Services (400-500 series)	68,364.00	63.09	68,427.09	55,643.32	12,783.77
Supplies and Materials	3,817,666.25	417,829.40	4,235,495.65	3,151,109.36	1,084,386.29
Total Undist. Expend. - Health Services					
Undist. Expend. - Speech, OT, PT & Related Services					
Salaries	1,469,702.00	20,991.47	1,490,693.47	1,490,693.47	-
Purchased Professional - Educational Services	127,456.00	-	127,456.00	60,326.70	67,129.30
Other Purchased Services (400-500 series)	500.00	-	500.00	367.92	132.08
Total Undist. Expend. - Speech, OT, PT & Related Services	1,597,658.00	20,991.47	1,618,649.47	1,551,388.09	67,261.38
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Purchased Professional - Educational Services	89,912.00	-	89,912.00	79,174.38	10,737.62
Supplies and Materials	4,500.00	-	4,500.00	466.13	4,033.87
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	94,412.00	-	94,412.00	79,640.51	14,771.49
Undistributed Expenditures - Guidance Services					
Salaries of Other Professional Staff	1,972,899.00	220,333.94	2,193,232.94	2,171,915.87	21,317.07
Salaries of Secretarial and Clerical Assistants	100,658.00	28,921.99	129,579.99	128,078.99	1,501.00
Other Salaries	144,742.00	2,000.00	146,742.00	87,149.00	59,593.00
Other Purchased Services (400-500 series)	6,242.04	8,055.81	14,297.85	12,038.72	2,259.13
Supplies and Materials	21,681.92	(3,471.94)	18,209.98	16,708.32	1,501.66
Total Undistributed Expenditures - Guidance Services	2,246,222.96	255,839.80	2,502,062.76	2,415,890.90	86,171.86
Undist. Expend. - Child Study Teams					
Salaries of Other Professional Staff	1,873,353.85	(15,121.69)	1,858,232.16	1,799,375.47	58,856.69
Salaries of Secretarial and Clerical Assistants	186,378.00	15,121.69	201,499.69	201,499.69	-
Travel	3,000.00	-	3,000.00	2,181.01	818.99
Other Purchased Services (400-500 series O/than Resid Costs)	5,500.00	-	5,500.00	339.78	5,160.22
Other Objects	6,000.00	-	6,000.00	2,615.00	3,385.00
Total Undist. Expend. - Child Study Teams	2,074,231.85	-	2,074,231.85	2,006,010.95	68,220.90

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Improvement of Inst. Serv.	\$ 928,342.51	\$ 90,214.88	\$ 1,018,557.39	\$ 1,018,557.39	\$ -
Salaries of Supervisor of Instruction	26,500.00	(6,800.00)	19,700.00	7,964.91	11,735.09
Salaries of Other Professional Staff	449,071.63	57,263.71	506,335.34	506,335.34	-
Salaries of Sec and Clerical Assist.	-	4,000.00	4,000.00	4,000.00	-
Purchased Prof- Educational Services	-	863.47	863.47	63.47	800.00
Travel	-	11,361.42	13,361.42	10,494.69	2,866.73
Supplies and Materials	2,000.00	156,903.48	1,562,817.62	1,547,415.80	15,401.82
Total Undist. Expend. - Improvement of Inst. Serv.	898,901.00	56,611.15	955,512.15	937,869.00	17,643.15
Undist. Expend. - Edu. Media Serv./Sch. Library	16,380.00	-	16,380.00	-	16,380.00
Salaries	14,037.78	7,320.79	21,358.57	15,807.16	5,551.41
Purchased Professional and Technical Services	112,025.96	(22,752.04)	89,273.92	83,353.50	5,920.42
Other Purchased Services (400-500 series)	1,041,344.74	41,179.90	1,082,524.64	1,037,029.66	45,494.98
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	194,704.36	24,526.71	219,231.07	219,231.07	-
Undist. Expend. - Instructional Staff Training Serv.	300.00	5,600.00	5,900.00	3,800.00	2,100.00
Salaries of Supervisors of Instruction	1.00	-	1.00	-	1.00
Salaries of Other Professional Staff	21,000.00	17,600.00	38,600.00	18,724.00	19,876.00
Salaries of Secretarial and Clerical Assist	42,150.00	650.00	42,800.00	38,713.50	4,086.50
Purchased Professional - Educational Service	-	85.00	85.00	85.00	-
Other Purchased Services (400-500 series)	200.00	11,000.00	11,200.00	2,905.51	8,294.49
Supplies and Materials	258,355.36	59,461.71	317,817.07	283,459.08	34,357.99
Travel	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	438,455.76	-	438,455.76	432,101.97	6,353.79
Undist. Expend. - Supp. Serv. - General Admin.	150,000.00	(3,500.00)	146,500.00	135,241.77	11,258.23
Salaries	85,000.00	(6,300.00)	78,700.00	78,700.00	-
Legal Services	150,990.00	70,902.23	221,892.23	199,138.48	22,753.75
Audit Fees	26,000.00	-	26,000.00	4,900.00	21,100.00
Architectural/Engineering Services	219,000.00	55,000.00	274,000.00	210,201.57	63,798.43
Other Purchased Professional Services	6,000.00	-	6,000.00	-	6,000.00
Communications/Telephone	713,982.00	(11,500.00)	702,482.00	607,198.53	95,283.47
BOE Other Purchased Services	30,900.00	6,330.47	37,230.47	31,954.17	5,276.30
Misc. Purch Serv (400-500 series)(Other than 530 & 585)	-	3,000.00	3,000.00	3,000.00	-
General Supplies	44,100.00	-	44,100.00	32,754.57	11,345.43
Judgments Against The School District	9,650.00	-	9,650.00	1,700.00	7,950.00
Miscellaneous Expenditures	-	-	-	-	-
BOE Membership Dues and Fees	1,874,077.76	113,932.70	1,988,010.46	1,736,891.06	251,119.40
Total Undist. Expend. - Supp. Serv. - General Admin.	1,874,077.76	113,932.70	1,988,010.46	1,736,891.06	251,119.40

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.	\$ 3,202,310.53	\$ 30,121.94	\$ 3,232,432.47	\$ 3,117,110.06	\$ 115,322.41
Salaries of Principals/Assistant Principals/Program Directors	1,134,082.60	156,836.97	1,290,919.57	1,202,965.08	87,954.49
Salaries of Secretarial and Clerical Assistants	85,025.80	39,126.87	124,152.67	103,764.65	20,388.02
Other Purchased Services (400-500 series)	193,316.92	(36,886.51)	156,430.41	118,363.10	38,067.31
Supplies and Materials	30,000.00	(4,500.00)	25,500.00	20,973.50	4,526.50
Other Objects	4,644,735.85	184,699.27	4,829,435.12	4,563,176.39	266,258.73
Total Undist. Expend. - Support Serv. - School Admin.					
Undistributed Expenditures - Central Services	1,640,881.17	-	1,640,881.17	1,616,474.09	24,407.08
Salaries	12,000.00	324.03	12,324.03	10,324.03	2,000.00
Purchased Professional Services	161,475.00	6,000.00	167,475.00	116,885.96	50,589.04
Purchased Technical Services	1,850.00	-	1,850.00	659.28	1,190.72
Travel	205,658.52	10,957.66	216,616.18	178,031.38	38,584.80
Misc. Purch. Services (400-500 Series) (O/T 594)	32,400.00	28,902.40	61,302.40	40,469.80	20,832.60
Supplies and Materials	25,513.19	(12,397.86)	13,115.33	10,486.32	2,629.01
Miscellaneous Expenditures	2,079,777.88	33,786.23	2,113,564.11	1,973,330.86	140,233.25
Total Undist. Expend. - Central Services					
Undistributed Expenditures - Admin. Info. Tech.	277,378.07	12,017.55	289,395.62	225,028.27	64,367.35
Salaries	987,513.59	96,902.96	1,084,416.55	1,041,541.21	42,875.34
Purchased Technical Services	48,000.00	12,225.00	60,225.00	46,254.53	13,970.47
Other Purchased Services (400-500 series)	150.52	1,000.00	1,150.52	526.92	623.60
Travel	334,544.89	(39,200.00)	295,344.89	278,998.96	16,345.93
Supplies and Materials	3,885.00	(3,000.00)	885.00	-	885.00
Other Objects	1,651,472.07	79,945.51	1,731,417.58	1,592,349.89	139,067.69
Total Undist. Expend. - Admin. Info. Tech.					
Undist. Expend. -Required Maintenance for School Facilities	1,985,599.22	(132,000.00)	1,853,599.22	1,409,197.29	444,401.93
Salaries	543,127.95	135,000.00	678,127.95	563,580.79	114,547.16
Cleaning, Repair, and Maintenance Services	-	-	-	-	-
General Supplies	2,528,727.17	3,000.00	2,531,727.17	1,972,778.08	558,949.09
Other Objects					
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, 2020

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Custodial Services					
Salaries	\$ 4,186,374.84	\$ 62,658.09	\$ 4,249,032.93	\$ 4,061,666.12	\$ 187,366.81
Salaries of Secretarial and Clerical Assistants	58,906.00	-	58,906.00	51,973.92	6,932.08
Salaries of Non-instructional Aides	34,014.00	-	34,014.00	5,369.00	28,645.00
Purchased Professional and Technical Services	17,000.00	(3,000.00)	14,000.00	-	14,000.00
Cleaning, Repair and Maintenance Services	281,022.16	-	281,022.16	254,854.61	26,167.55
Other Purchased Property Services	915,501.20	-	915,501.20	787,768.18	127,733.02
Insurance	300,000.00	-	300,000.00	300,000.00	-
Insurance	11,000.00	-	11,000.00	-	11,000.00
Miscellaneous Purchased Services	431,000.00	(17,000.00)	414,000.00	215,313.97	198,686.03
General Supplies	427,500.00	91,040.95	518,540.95	432,590.26	85,950.69
Energy - Natural Gas	3,421,898.88	(3,000.00)	3,418,898.88	3,228,571.12	190,327.76
Energy - Electricity	5,000.00	-	5,000.00	-	5,000.00
Energy - Oil	92,500.00	-	92,500.00	25,340.69	67,159.31
Energy - Gasoline	10,181,717.08	130,699.04	10,312,416.12	9,363,447.87	948,968.25
Total Undist. Expend. - Custodial Services					
Undist. Expend. - Care and Upkeep of Grounds					
Cleaning, Repair, and Maintenance Services	3,000.00	-	3,000.00	-	3,000.00
Supplies and Materials	3,000.00	-	3,000.00	759.75	2,240.25
Total Undist. Expend. - Care and Upkeep of Grounds	6,000.00	-	6,000.00	759.75	5,240.25
Undist. Expend. - Security					
Salaries	1,354,093.27	196,471.43	1,550,564.70	1,341,022.60	209,542.10
Purchased Professional & Technical Services	12,500.00	(1,400.00)	11,100.00	9,695.00	1,405.00
General Supplies	55,430.00	18,501.69	73,931.69	65,960.68	7,971.01
Total Undist. Expend. - Security	1,422,023.27	213,573.12	1,635,596.39	1,416,678.28	218,918.11
Total Undist. Expend. - Oper. & Maint. Of Plant	14,138,467.52	347,272.16	14,485,739.68	12,753,663.98	1,732,075.70

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Student Transportation Serv.	\$ 2,574,743.26	\$ 839,646.20	\$ 3,414,389.46	\$ 2,949,389.46	\$ 465,000.00
Sal. For Pup. Trans. (Bet. Home and School) - Regular	222,780.00	(164,646.20)	58,133.80	31,051.69	27,082.11
Sal. For Non-Instructional Aides	1,319,357.32	-	1,319,357.32	811,558.67	507,798.65
Sal. For Pup. Trans. (Bet. Home and School) - Special	121,750.00	(350.00)	121,400.00	56,311.24	65,088.76
Sal. For Pup. Trans. (Other than Bet. Home and School)	1,219,160.00	-	1,219,160.00	793,248.36	425,911.64
Other Purchased Professional and Technical Services	224,096.71	25,000.00	249,096.71	204,340.31	44,756.40
Cleaning, Repair and Maintenance Services	879,728.64	-	879,728.64	843,546.80	36,181.84
Rental Payments - School Buses	3,420,801.64	(898,002.96)	2,522,798.68	1,289,264.41	1,233,534.27
Contract Services - (Between Home and School) - Vendors	112,289.00	-	112,289.00	-	112,289.00
Contract Services (Other than Between Home & School)-Vendors	50,000.00	-	50,000.00	-	50,000.00
Contract Services - (Between Home and Sch) - Joint Agrmts	55,000.00	-	55,000.00	-	55,000.00
Contr Serv (Spl. Ed. Students) - Vendors	200,000.00	-	200,000.00	195,901.79	4,098.21
Contr Serv (Spl. Ed. Students) - Joint Agrmt	402,255.30	-	402,255.30	295,724.10	106,531.20
Contr Serv. - Aid in Lieu Payments - Non-Public Schools	704,898.00	-	704,898.00	634,461.62	70,436.38
Misc. Purchased Serv. - Transportation	34,891.00	-	34,891.00	18,815.49	16,075.51
Supplies and Materials	926,113.53	25,000.00	951,113.53	835,827.96	115,285.57
Transportation Supplies	5,000.00	-	5,000.00	1,515.10	3,484.90
Other Objects	12,472,864.40	(173,352.96)	12,299,511.44	8,960,957.00	3,338,554.44
Total Undist. Expend. - Student Transportation Serv.					
UNALLOCATED BENEFITS					
Group Insurance	28,021,800.00	(166,450.00)	27,855,350.00	27,800,933.84	54,416.16
Social Security Contributions	2,080,000.00	-	2,080,000.00	1,683,786.55	396,213.45
Other Retirement Contributions - PERS	2,850,000.00	-	2,850,000.00	2,820,632.24	29,367.76
Workmen's Compensation	1,326,822.00	-	1,326,822.00	1,208,060.16	118,761.84
Health Benefits	3,748,679.50	(336,007.96)	3,412,671.54	1,166,736.01	2,245,935.53
Tuition Reimbursement	180,000.00	59,328.27	239,328.27	239,328.27	-
Other Employee Benefits	262,000.00	(9,821.33)	252,178.67	25,795.49	226,383.18
Unused Sick Payment to Terminated / Retired Staff	550,000.00	596,392.71	1,146,392.71	1,146,392.71	-
TOTAL UNALLOCATED BENEFITS	39,019,301.50	143,441.69	39,162,743.19	36,091,665.27	3,071,077.92
On-behalf TPAF Pension Contributions (non-budgeted)	-	-	-	19,266,913.00	(19,266,913.00)
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	4,723,613.85	(4,723,613.85)
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	23,990,526.85	(23,990,526.85)
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	39,019,301.50	143,441.69	39,162,743.19	60,082,192.12	(20,919,448.93)
TOTAL UNDISTRIBUTED EXPENDITURES	96,394,540.59	1,352,363.23	97,746,903.82	110,768,120.87	(13,021,217.05)
TOTAL GENERAL CURRENT EXPENSE	164,600,959.00	563,304.82	165,164,263.82	174,774,731.71	(9,610,467.89)

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Grades 1-5	\$ -	\$ 2,899.84	\$ 2,899.84	\$ 2,899.84	\$ -
Grades 6-8	-	11,610.00	11,610.00	11,610.00	-
Undistributed Expenditures - Central Services	-	11,375.34	11,375.34	11,375.34	-
Undistributed Expenditures - Admin. Info. Tech.	-	29,600.00	29,600.00	17,180.37	12,419.63
Undistributed Expenditures - Required Maintenance for School Facilities	6,625.00	-	6,625.00	4,369.23	2,255.77
Undistributed Expenditures - Student Trans. - Non Inst. Equipment	-	28,500.00	28,500.00	28,500.00	-
Undistributed Expenditures - Custodial Services	-	12,000.00	12,000.00	-	12,000.00
Total Equipment	<u>6,625.00</u>	<u>95,985.18</u>	<u>102,610.18</u>	<u>75,934.78</u>	<u>26,675.40</u>
Facilities Acquisition and Construction Services					
Construction Services	5,000.00	275,600.00	280,600.00	-	280,600.00
Total Facilities Acquisition and Construction Services	<u>5,000.00</u>	<u>275,600.00</u>	<u>280,600.00</u>	<u>-</u>	<u>280,600.00</u>
TOTAL CAPITAL OUTLAY	<u>11,625.00</u>	<u>371,585.18</u>	<u>383,210.18</u>	<u>75,934.78</u>	<u>307,275.40</u>
Transfer of Funds to Charter Schools	4,934,755.00	(275,600.00)	4,659,155.00	4,299,213.00	359,942.00
Total Expenditures	<u>169,547,339.00</u>	<u>659,290.00</u>	<u>170,206,629.00</u>	<u>179,149,879.49</u>	<u>(8,943,250.49)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(7,036,730.00)</u>	<u>(659,290.00)</u>	<u>(7,696,020.00)</u>	<u>8,570,091.01</u>	<u>16,266,111.01</u>
Other Financing Sources (Uses):					
Operating Transfer In:					
Contribution to SBB (School Based Budget) - General Fund	93,854,343.93	2,988,790.96	96,843,134.89	94,306,006.55	(2,537,128.34)
Contribution to SBB (School Based Budget) - Special Revenue Fund	3,350,522.00	-	3,350,522.00	3,270,804.86	(79,717.14)
Operating Transfers Out:					
Transfer to Sp. Revenue Fund - Inclusion	(755,888.00)	-	(755,888.00)	(755,888.00)	-
Contribution to SBB (School Based Budget)	(94,513,633.93)	(2,329,500.96)	(96,843,134.89)	(94,306,006.55)	2,537,128.34
Total Other Financing Sources (Uses)	<u>1,935,344.00</u>	<u>659,290.00</u>	<u>2,594,634.00</u>	<u>2,514,916.86</u>	<u>(79,717.14)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ (5,101,386.00)</u>	<u>\$ 0.00</u>	<u>\$ (5,101,386.00)</u>	<u>\$ 11,085,007.87</u>	<u>\$ 16,186,393.87</u>

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Fund Balances, July 1	15,273,874.93		15,273,874.93	15,273,874.93	-
Fund Balances, July 1	\$ 15,273,874.93	\$ -	\$ 15,273,874.93	\$ 15,273,874.93	\$ -
Fund Balances, June 30	<u>10,172,488.93</u>	<u>0.00</u>	<u>10,172,488.93</u>	<u>26,358,882.80</u>	<u>16,186,393.87</u>
Recapitulation:					
Reserve for Encumbrances	\$ (510,628.00)	\$ -	\$ (510,628.00)	\$ (510,628.00)	\$ -
Budgeted Fund Balance	<u>(4,590,758.00)</u>		<u>(4,590,758.00)</u>	<u>11,443,686.87</u>	<u>16,034,444.87</u>
	<u>\$ (5,101,386.00)</u>	<u>\$ -</u>	<u>\$ (5,101,386.00)</u>	<u>\$ 10,933,058.87</u>	<u>\$ 16,034,444.87</u>
Restricted Fund Balance:					
Maintenance Reserve				\$ 776.77	
Reserve for Excess Surplus				13,096,114.74	
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures				5,788,778.21	
Assigned Fund Balance:					
Encumbrances				3,650,958.36	
Designated for Subsequent Year's Expenditures				-	
Unassigned Fund Balance				<u>3,822,254.72</u>	
Total				26,358,882.80	
Reconciliation to Governmental Funds Statements (GAAP):					
Last two State Aid Payments					
not Recognized on GAAP Basis				<u>(13,297,802.80)</u>	
Fund Balance per Governmental Funds (GAAP)				<u>\$ 13,061,080.00</u>	

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR FISCAL YEAR ENDED JUNE 30, 2020

	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
School-Spon. Cocurricular Actvs. - Inst.												
Salaries	39,075.00	335,885.00	374,960.00	3,000.00	27,356.43	30,356.43	42,075.00	363,241.43	405,316.43	17,006.50	334,258.51	351,265.01
Purchased Services (300-500 series)		29,400.00	29,400.00		(1,000.00)	(1,000.00)		28,400.00	28,400.00		18,383.73	18,383.73
Supplies and Materials		5,100.00	5,100.00		(2,888.55)	(2,888.55)		2,211.45	2,211.45		1,671.59	1,671.59
Other Objects	20,826.00	21,000.00	41,826.00	20,826.00		41,826.00	20,826.00	21,000.00	41,826.00	51,986.00	10,500.00	15,896.00
Total School-Spon. Cocurricular Actvs. - Inst.	59,901.00	391,385.00	451,286.00	3,000.00	23,467.88	26,467.88	62,901.00	414,852.88	477,753.88	22,202.50	364,813.83	387,016.33
School-Spon. Cocurricular Athletics - Inst.												
Salaries	87,827.00	554,390.20	642,217.20		10,870.80	10,870.80	87,827.00	565,281.00	653,088.00	85,757.94	561,421.00	647,178.94
Purchased Services (300-500 series)	253,712.55	147,678.84	401,391.39		(1,000.00)	(1,000.00)	253,712.55	147,678.84	401,391.39	250,912.55	95,271.35	346,183.90
Supplies and Materials		103,613.11	103,613.11					102,613.11	102,613.11		75,977.88	75,977.88
Other Objects		7,950.00	7,950.00					7,350.00	7,350.00		6,350.00	6,350.00
Total School-Spon. Cocurricular Athletics - Inst.	341,539.55	813,032.15	1,154,571.70		9,870.80	9,870.80	341,539.55	822,902.95	1,164,442.50	336,670.49	739,920.23	1,076,890.72
Other Instructional Programs - Instruction												
Salaries		70,950.00	70,950.00		(3,118.75)	(3,118.75)		67,231.25	67,231.25		44,193.75	44,193.75
Benefits		70,950.00	70,950.00		(3,118.75)	(3,118.75)		67,731.25	67,731.25		44,687.84	44,687.84
Total Other Instructional Programs - Instruction		141,900.00	141,900.00		(6,237.50)	(6,237.50)		134,962.50	134,962.50		88,881.59	88,881.59
Other Alternative Education Program - Instruction												
Salaries of Teachers				471.17		471.17	471.17		471.17	471.17		471.17
Purchased Professional & Technical Services	1,723,518.00		1,723,518.00	519,619.00		519,619.00	2,243,137.00		2,243,137.00	2,221,518.00		2,221,518.00
Other Purchased Services (400-500 series)	3,798.00		3,798.00	3,723.27		3,723.27	7,521.27		7,521.27	6,470.01		6,470.01
General Supplies	40,000.00		40,000.00	(4,557.44)		(4,557.44)	35,442.56		35,442.56	1,688.50		1,688.50
Total Alternative Education Program - Instruction	1,767,316.00		1,767,316.00	519,256.00		519,256.00	2,286,572.00		2,286,572.00	2,230,147.68		2,230,147.68
Other Alternative Education Program - Support												
Salaries	47,160.00		47,160.00	2,786.00		2,786.00	49,946.00		49,946.00	49,946.00		49,946.00
Total Alternative Education Program - Support	47,160.00		47,160.00	2,786.00		2,786.00	49,946.00		49,946.00	49,946.00		49,946.00
Total Instruction	1,814,476.00		1,814,476.00	522,042.00		522,042.00	2,336,518.00		2,336,518.00	2,280,093.68		2,280,093.68
Total Undistributed Expenditures - Instruction	10,203,035.92	56,003,382.49	66,206,418.41	(3,331,835.52)	2,542,777.11	(789,058.41)	6,871,200.40	60,546,159.60	67,417,360.00	5,884,066.36	56,122,544.48	64,006,610.84
Tuition to Other LEAs Within the State - Regular	180,000.00		180,000.00	(103,000.00)		(103,000.00)	77,000.00		77,000.00	46,821.48		46,821.48
Tuition to Other LEAs Within the State - Special	105,643.00		105,643.00				105,643.00		105,643.00	23,458.72		23,458.72
Tuition to County Voc. School Dist. - Regular	2,907,652.00		2,907,652.00	(7,486.69)		(7,486.69)	2,900,165.31		2,900,165.31	2,691,798.42		2,691,798.42
Tuition to County Voc. School Dist. - Special	209,505.00		209,505.00	14,095.00		14,095.00	223,600.00		223,600.00	223,600.00		223,600.00
Tuition to CSSD & Regional Day Schools	2,551,206.00		2,551,206.00	(404,897.31)		(404,897.31)	2,146,308.69		2,146,308.69	2,004,760.40		2,004,760.40
Tuition to Private Schools for the Disabled - Within State	1,285,211.00		1,285,211.00	198,945.55		198,945.55	1,484,156.55		1,484,156.55	1,342,588.67		1,342,588.67
Tuition - State Facilities	10,000.00		10,000.00				10,000.00		10,000.00			10,000.00
Total Undistributed Expenditures - Instruction	7,560,697.00		7,560,697.00	(301,343.45)		(301,343.45)	7,259,353.55		7,259,353.55	6,644,497.69		6,644,497.69
Undist. Expend. - Attend. & Social Work												
Salaries	5,014.00	410,987.31	415,991.31	24,981.37	(62,771.38)	(37,790.01)	29,995.37	357,515.93	387,511.30	29,995.37	357,515.93	387,511.30
Other Purchased Services (400-500 series)		1,640.00	1,640.00		68.33	68.33		1,606.33	1,606.33		1,606.33	1,606.33
Supplies and Materials		600.00	600.00		(600.00)	(600.00)						
Total Undist. Expend. - Attend. & Social Work	5,014.00	412,227.31	417,241.31	24,981.37	(63,205.05)	(8,223.68)	29,995.37	359,122.26	389,117.63	29,995.37	359,122.26	389,117.63
Undist. Expend. - Health Services												
Salaries	68,815.00	1,107,061.00	1,175,876.00	34,164.98	83,488.44	117,653.42	68,815.00	1,141,225.98	1,263,481.40	60,081.00	1,109,824.00	1,169,905.00
Purchased Professional and Technical Services	7,249.00	894,577.00	901,826.00	83,488.44	83,488.44	166,976.88	7,249.00	978,065.44	1,050,314.44	6,000.00	962,815.44	960,019.53
Other Purchased Services (400-500 series)	1,659,949.00	2,100.00	1,662,049.00	296,343.45	(1,800.00)	294,543.45	1,956,292.45	300.00	1,956,592.45	962,856.20	553.00	962,856.20
Supplies and Materials	4,485.03	5,066.22	9,551.25	5,000.00	5,569.44	10,569.44	4,485.03	10,635.66	15,120.69	3,855.34	8,829.97	12,685.31
Total Undist. Expend. - Health Services	1,759,998.03	2,057,666.22	3,817,664.25	301,343.45	86,241.88	417,585.33	2,061,341.48	2,174,154.17	4,235,495.65	1,048,923.81	2,102,185.55	3,151,109.36
Undist. Expend. - Speech, OT, PT & Related Services												
Salaries	1,469,702.00		1,469,702.00	20,991.47		20,991.47	1,490,693.47		1,490,693.47	1,490,693.47		1,490,693.47
Other Purchased Services (400-500 series)	500.00		500.00		127,456.00	127,456.00	500.00		500.00	367.92		367.92
Total Undist. Expend. - Speech, OT, PT & Related Services	1,597,658.00		1,597,658.00	20,991.47		20,991.47	1,618,649.47		1,618,649.47	1,551,368.09		1,551,368.09
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.												
Supplies and Materials	89,912.00		89,912.00				89,912.00		89,912.00	79,174.38		79,174.38
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	89,912.00		89,912.00				89,912.00		89,912.00	79,174.38		79,174.38
Undistributed Expenditures - Guidance Services												
Salaries of Other Professional Staff	5,925.00	1,966,971.00	1,972,896.00	220,333.94	29,000.00	249,333.94	5,925.00	2,187,307.94	2,193,232.94	5,925.00	2,171,915.87	2,171,915.87
Salaries of Secretarial and Clerical Assistants	4,093.00	1,501.00	5,594.00	29,000.00	29,000.00	58,000.00	4,093.00	126,793.99	155,793.99	4,093.00	126,793.99	126,793.99
Other Purchased Services (400-500 series)		14,942.04	14,942.04	8,055.81	8,055.81	16,101.62		14,297.85	14,297.85		12,038.72	12,038.72
Supplies and Materials		21,681.92	21,681.92	(3,471.94)	(3,471.94)	(3,471.94)		18,209.98	18,209.98		16,708.32	16,708.32
Total Undistributed Expenditures - Guidance Services	11,519.00	2,234,703.96	2,246,222.96		255,839.80	255,839.80	11,519.00	2,490,543.76	2,502,082.76		2,415,890.90	2,415,890.90

See Accompanying Auditor's Report

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR FISCAL YEAR ENDED JUNE 30, 2020

	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	
Undist. Expend. - Child Study Teams	\$ 1,873,353.85	\$ -	\$ 1,873,353.85	\$ -	\$ (15,121.69)	\$ -	\$ (15,121.69)	\$ -	\$ 1,858,232.16	\$ -	\$ 1,858,232.16	\$ -	\$ 1,799,375.47	\$ -	\$ 1,799,375.47	
Salaries of Other Professional Staff	186,378.00	-	186,378.00	-	15,121.69	-	15,121.69	-	201,499.69	-	201,499.69	-	201,499.69	-	201,499.69	
Salaries of Secretarial and Clerical Assistants	3,000.00	-	3,000.00	-	3,000.00	-	3,000.00	-	3,000.00	-	3,000.00	-	2,181.01	-	2,181.01	
Travel	5,500.00	-	5,500.00	-	5,500.00	-	5,500.00	-	5,500.00	-	5,500.00	-	339.78	-	339.78	
Other Purchased Services (400-500 series)	6,000.00	-	6,000.00	-	6,000.00	-	6,000.00	-	6,000.00	-	6,000.00	-	2,615.00	-	2,615.00	
Total Undist. Expend. - Child Study Teams	2,074,231.85	-	2,074,231.85	-	2,074,231.85	-	2,074,231.85	-	2,074,231.85	-	2,074,231.85	-	2,006,010.95	-	2,006,010.95	
Undist. Expend. - Improvement of Inst. Serv.	928,342.51	-	928,342.51	-	90,214.88	-	90,214.88	-	1,018,557.39	-	1,018,557.39	-	1,018,557.39	-	1,018,557.39	
Salaries of Supervisor of Instruction	26,500.00	-	26,500.00	-	(6,900.00)	-	(6,900.00)	-	19,700.00	-	19,700.00	-	7,964.91	-	7,964.91	
Salaries of Other Professional Staff	449,071.63	-	449,071.63	-	57,263.71	-	57,263.71	-	506,335.34	-	506,335.34	-	506,335.34	-	506,335.34	
Salaries of Sec and Clerical Assist.	-	-	-	-	4,000.00	-	4,000.00	-	4,000.00	-	4,000.00	-	4,000.00	-	4,000.00	
Purchased Prof- Educational Services	-	-	-	-	863.47	-	863.47	-	863.47	-	863.47	-	63.47	-	63.47	
Travel	2,000.00	-	2,000.00	-	11,361.42	-	11,361.42	-	13,361.42	-	13,361.42	-	10,494.69	-	10,494.69	
Supplies and Materials	1,405,914.14	-	1,405,914.14	-	156,903.48	-	156,903.48	-	1,562,817.62	-	1,562,817.62	-	1,547,415.60	-	1,547,415.60	
Total Undist. Expend. - Improvement of Inst. Serv.	15,014.00	893,887.00	908,901.00	56,611.15	56,611.15	56,611.15	56,611.15	15,014.00	940,488.15	940,488.15	955,512.15	937,869.00	937,869.00	937,869.00		
Salaries of Other Professional and Technical Services	16,380.00	-	16,380.00	-	16,380.00	-	16,380.00	-	16,380.00	-	16,380.00	-	15,807.16	-	15,807.16	
Other Purchased Services (400-500 series)	47,000.00	14,037.78	61,037.78	7,320.79	7,320.79	7,320.79	7,320.79	21,358.57	21,358.57	21,358.57	21,358.57	15,807.16	15,807.16	15,807.16		
Supplies and Materials	78,394.00	65,025.96	143,419.96	(10,643.01)	(12,109.03)	(12,109.03)	(22,752.04)	54,382.95	89,273.92	89,273.92	89,273.92	51,813.43	51,813.43	83,563.50		
Total Undist. Expend. - Edu. Media Serv./Sch. Library	194,704.36	194,704.36	389,408.72	53,268.93	41,179.90	41,179.90	41,179.90	1,019,239.67	1,082,524.64	1,082,524.64	1,082,524.64	1,005,489.59	1,005,489.59	1,037,029.66		
Undist. Expend. - Instructional Staff Training Serv.	300.00	-	300.00	-	5,600.00	-	5,600.00	-	5,900.00	-	5,900.00	-	3,800.00	-	3,800.00	
Salaries of Supervisors of Instruction	1,000.00	-	1,000.00	-	1,000.00	-	1,000.00	-	1,000.00	-	1,000.00	-	1,000.00	-	1,000.00	
Salaries of Other Professional Staff	21,000.00	-	21,000.00	-	17,600.00	-	17,600.00	-	38,600.00	-	38,600.00	-	18,724.00	-	18,724.00	
Salaries of Secretarial and Clerical Assist	42,150.00	-	42,150.00	-	650.00	-	650.00	-	42,800.00	-	42,800.00	-	38,713.50	-	38,713.50	
Purchased Professional - Educational Serv	200.00	-	200.00	-	85.00	-	85.00	-	85.00	-	85.00	-	85.00	-	85.00	
Other Purchased Services (400-500 series)	258,355.36	-	258,355.36	-	11,000.00	-	11,000.00	-	11,200.00	-	11,200.00	-	2,905.51	-	2,905.51	
Travel	438,455.76	-	438,455.76	-	438,455.76	-	438,455.76	-	438,455.76	-	438,455.76	-	432,101.97	-	432,101.97	
Supplies and Materials	150,000.00	-	150,000.00	-	(3,500.00)	-	(3,500.00)	-	146,500.00	-	146,500.00	-	135,241.77	-	135,241.77	
Legal Services	85,000.00	-	85,000.00	-	(6,300.00)	-	(6,300.00)	-	78,700.00	-	78,700.00	-	78,700.00	-	78,700.00	
Audit Fees	150,990.00	-	150,990.00	-	70,902.23	-	70,902.23	-	221,892.23	-	221,892.23	-	199,138.48	-	199,138.48	
Architectural/Engineering Services	26,000.00	-	26,000.00	-	55,000.00	-	55,000.00	-	26,000.00	-	26,000.00	-	4,900.00	-	4,900.00	
Other Purchased Professional Services	219,000.00	-	219,000.00	-	(11,500.00)	-	(11,500.00)	-	207,500.00	-	207,500.00	-	210,201.57	-	210,201.57	
Communications/Telephone	6,000.00	-	6,000.00	-	3,000.00	-	3,000.00	-	3,000.00	-	3,000.00	-	3,000.00	-	3,000.00	
BOE Other Purchased Services	713,982.00	-	713,982.00	-	6,530.47	-	6,530.47	-	37,230.47	-	37,230.47	-	31,954.17	-	31,954.17	
Misc. Purch Serv (400-500 series) (Other than 530 & 585)	30,900.00	-	30,900.00	-	3,000.00	-	3,000.00	-	3,000.00	-	3,000.00	-	3,000.00	-	3,000.00	
General Supplies	44,100.00	-	44,100.00	-	4,650.00	-	4,650.00	-	4,650.00	-	4,650.00	-	32,740.00	-	32,740.00	
Miscellaneous Expenditures	1,874,077.76	-	1,874,077.76	-	113,932.70	-	113,932.70	-	1,988,010.46	-	1,988,010.46	-	1,736,891.08	-	1,736,891.08	
Miscellaneous Fees	41,014.00	3,161,296.53	3,202,310.53	30,121.94	30,121.94	30,121.94	30,121.94	41,014.00	3,191,418.47	3,191,418.47	3,232,432.47	3,115,860.06	3,115,860.06	3,117,110.06		
Miscellaneous Expenditures	24,014.00	1,110,668.60	1,134,682.60	156,836.97	156,836.97	156,836.97	156,836.97	24,014.00	1,266,905.57	1,266,905.57	1,290,919.57	1,202,965.08	1,202,965.08	1,202,965.08		
BOE Misc. Expend. - Support Serv. - General Admin.	-	85,025.80	85,025.80	39,126.87	39,126.87	39,126.87	39,126.87	124,152.67	124,152.67	124,152.67	124,152.67	103,764.65	103,764.65	103,764.65		
Total Undist. Expend. - Support Serv. - School Admin.	65,028.00	30,000.00	95,028.00	184,699.27	184,699.27	184,699.27	184,699.27	65,028.00	4,764,407.12	4,764,407.12	4,829,435.12	4,559,723.00	4,559,723.00	4,563,176.39		
Undistributed Expenditures - Central Services	1,640,881.17	-	1,640,881.17	-	324.03	-	324.03	-	1,640,881.17	-	1,640,881.17	-	1,616,474.09	-	1,616,474.09	
Salaries	12,000.00	-	12,000.00	-	6,000.00	-	6,000.00	-	12,324.03	-	12,324.03	-	10,324.03	-	10,324.03	
Purchased Professional Services	161,475.00	-	161,475.00	-	6,000.00	-	6,000.00	-	167,475.00	-	167,475.00	-	116,885.96	-	116,885.96	
Purchased Technical Services	1,850.00	-	1,850.00	-	1,850.00	-	1,850.00	-	1,850.00	-	1,850.00	-	659.28	-	659.28	
Travel	205,658.52	-	205,658.52	-	10,957.66	-	10,957.66	-	216,616.18	-	216,616.18	-	178,031.38	-	178,031.38	
Misc. Purch. Services (400-500 Series) (O/T 594)	32,400.00	-	32,400.00	-	28,902.40	-	28,902.40	-	61,302.40	-	61,302.40	-	40,469.80	-	40,469.80	
Supplies and Materials	25,513.19	-	25,513.19	-	13,115.33	-	13,115.33	-	13,115.33	-	13,115.33	-	10,486.32	-	10,486.32	
Miscellaneous Expenditures	2,079,777.88	-	2,079,777.88	-	33,786.23	-	33,786.23	-	2,113,564.11	-	2,113,564.11	-	1,973,330.86	-	1,973,330.86	
Total Undist. Expend. - Central Services	2,079,777.88	-	2,079,777.88	-	33,786.23	-	33,786.23	-	2,113,564.11	-	2,113,564.11	-	1,973,330.86	-	1,973,330.86	

See Accompanying Auditor's Report

CITY OF VINELAND SCHOOL DISTRICT
 COMBINING BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR FISCAL YEAR ENDED JUNE 30, 2020

	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	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	
On-behalf TPAF OPEB (Post Retirement Medical) Contrib. (non-budgeter: \$	-	-	\$ -	-	-	\$ -	-	-	\$ -	-	-	\$ -	-	-	\$ -	
TPAF LTI (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
On-behalf TPAF Pension Contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL ON-BEHALF CONTRIBUTIONS	11,294,501.50	27,724,800.00	39,019,301.50	309,891.69	(166,450.00)	143,441.69	11,604,933.19	27,558,350.00	39,162,743.19	37,523,842.12	27,558,350.00	64,686,192.12	23,990,526.85	27,558,350.00	52,244,526.85	
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	57,174,038.84	39,220,501.75	96,394,540.59	917,959.38	434,403.85	1,352,363.23	58,091,998.22	39,654,905.60	97,746,903.82	71,557,686.77	39,210,424.10	110,768,120.87	14,048,063.00	39,210,424.10	149,978,544.87	
TOTAL UNDISTRIBUTED EXPENDITURES	67,377,074.76	97,223,884.24	164,600,959.00	(2,413,876.14)	2,977,180.96	563,304.82	64,963,198.62	100,201,065.20	165,164,263.82	77,447,763.13	97,332,968.58	262,501,231.71	4,723,613.85	97,332,968.58	359,834,200.59	
TOTAL GENERAL CURRENT EXPENSE																
CAPITAL OUTLAY																
Equipment																
Regular Programs - Instruction:																
Grades 1-5																
Undistributed Expenditures - Central Services				2,899.84	11,610.00	2,899.84	2,899.84	11,610.00	2,899.84	11,610.00	2,899.84	2,899.84	11,610.00	11,610.00	2,899.84	
Undistributed Expenditures - Admin. Info. Tech.				11,375.34	-	11,375.34	11,375.34	-	11,375.34	11,375.34	11,375.34	11,375.34	11,375.34	11,375.34	11,375.34	
Undistributed Expenditures - Acquire. Maintenance for School Facilities				29,600.00	-	29,600.00	29,600.00	-	29,600.00	29,600.00	29,600.00	29,600.00	17,180.37	-	17,180.37	
Undistributed Expenditures - Support Maint. Equipm	6,625.00	-	6,625.00	28,500.00	-	35,125.00	35,125.00	-	35,125.00	35,125.00	35,125.00	35,125.00	28,500.00	-	63,625.00	
Undistributed Expenditures - Custodial Services				12,000.00	-	12,000.00	12,000.00	-	12,000.00	12,000.00	12,000.00	12,000.00	28,500.00	-	50,500.00	
Total Equipment	6,625.00	-	6,625.00	84,375.18	-	84,375.18	91,000.18	-	91,000.18	91,000.18	91,000.18	91,000.18	64,324.78	-	155,324.96	
Facilities Acquisition and Construction Services																
Construction Services	5,000.00	-	5,000.00	275,600.00	-	280,600.00	280,600.00	-	280,600.00	280,600.00	280,600.00	280,600.00	-	-	561,200.00	
Total Facilities Acquisition and Construction Services	5,000.00	-	5,000.00	275,600.00	-	280,600.00	280,600.00	-	280,600.00	280,600.00	280,600.00	280,600.00	-	-	561,200.00	
TOTAL CAPITAL OUTLAY	11,625.00	-	11,625.00	359,975.18	-	371,555.18	371,600.18	-	371,600.18	371,600.18	371,600.18	371,600.18	64,324.78	-	75,934.78	
Transfer of Funds to Charter Schools	4,934,755.00	-	4,934,755.00	(275,600.00)	-	(275,600.00)	4,659,155.00	-	4,659,155.00	4,659,155.00	4,659,155.00	4,299,213.00	-	-	8,958,368.00	
TOTAL EXPENDITURES	72,323,454.76	97,223,884.24	169,547,339.00	(2,329,500.96)	2,988,790.96	169,547,339.00	69,993,953.80	100,212,675.20	170,206,629.00	81,805,300.91	97,344,578.58	267,551,197.49	28,500.00	97,344,578.58	365,895,776.07	
Excess (Deficiency) of Revenues	90,187,154.24	(97,223,884.24)	(7,036,730.00)	2,329,500.96	(2,988,790.96)	(7,036,730.00)	92,516,655.20	(100,212,675.20)	(7,696,020.00)	105,914,669.59	(97,344,578.58)	8,570,091.01	-	-	7,573,512.43	
Over (Under) Expenditures																
Other Financing Sources:																
Operating Transfer In:																
Contribution to SBB (School Based Budget) - General Fund		93,854,343.93	93,854,343.93			93,854,343.93			93,854,343.93		93,854,343.93	93,854,343.93		93,854,343.93	93,854,343.93	
Contribution to SBB (School Based Budget) - Special Revenue Fund		3,350,522.00	3,350,522.00			3,350,522.00			3,350,522.00		3,350,522.00	3,350,522.00		3,350,522.00	3,350,522.00	
Operating Transfers Out:																
Transfer to Sp. Revenue Fund - Inclusion	(755,888.00)	-	(755,888.00)	(2,329,500.96)	-	(3,085,388.96)	(755,888.00)	-	(3,841,276.96)	(755,888.00)	-	(4,597,164.96)	(755,888.00)	-	(5,353,052.96)	
Contribution to SBB (School Based Budget)	(94,513,633.93)	-	(94,513,633.93)	(2,329,500.96)	-	(96,843,134.89)	(96,843,134.89)	-	(97,806,668.82)	(96,843,134.89)	-	(194,649,803.71)	(96,843,134.89)	-	(195,592,938.60)	
Total Other Financing Sources:	(95,269,521.93)	97,204,865.93	1,935,344.00	(2,329,500.96)	2,988,790.96	1,608,834.00	(97,599,022.89)	100,193,656.89	2,894,634.00	(95,663,894.85)	97,576,811.41	2,514,916.86	(755,888.00)	97,576,811.41	2,514,916.86	
Excess (Deficiency) of Revenues and Other Financing Sources	(5,082,367.69)	(19,018.31)	(5,101,386.00)	-	-	(5,101,386.00)	(5,082,367.69)	(19,018.31)	(5,101,386.00)	10,852,775.04	232,232.83	11,085,007.87	-	232,232.83	11,317,240.70	
Fund Balance, July 1	15,254,856.62	19,018.31	15,273,874.93	-	-	15,273,874.93	15,254,856.62	19,018.31	15,273,874.93	15,254,856.62	19,018.31	15,273,874.93	-	19,018.31	15,292,893.26	
Fund Balance, June 30	\$ 10,172,488.93	\$ (0.00)	\$ 10,172,488.93	\$ -	\$ -	\$ 10,172,488.93	\$ 10,172,488.93	\$ (0.00)	\$ 10,172,488.93	\$ 26,107,631.66	\$ 251,251.14	\$ 26,358,882.80	\$ -	\$ 251,251.14	\$ 26,610,133.94	

See Accompanying Auditor's Report

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 Special Revenue Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2020

	Original Budget	Transfers / Modifications	Final Budget	Actual	Variance Final to Actual
REVENUES:					
State Sources	\$ 18,753,061.00	\$ 268,464.00	\$ 19,021,525.00	\$ 18,291,910.27	(729,614.73)
Federal Sources	5,549,359.00	3,738,592.87	9,287,951.87	8,024,150.88	(1,263,800.99)
Local Sources		131,709.14	131,709.14	89,167.11	(42,542.03)
Total - Revenues	24,302,420.00	4,138,766.01	28,441,186.01	26,405,228.26	(2,035,957.75)
EXPENDITURES:					
Instruction:					
Salaries of Teachers	1,917,859.00	238,237.28	2,156,096.28	1,903,074.67	253,021.61
Other Salaries for Instruction	509,344.00	(12,802.63)	496,541.37	443,450.39	53,090.98
Purchased Professional - Technical Services	19,933.00	109,177.00	129,110.00	12,045.00	117,065.00
Purchased Professional - Educational Services	390,600.00	186,051.19	576,651.19	357,131.25	219,519.94
Tuition	1,748,130.00	297,345.00	2,045,475.00	2,001,060.02	44,414.98
Other Purchased Services (400-500 series)	58,244.00	177,451.22	235,695.22	175,534.86	60,160.36
General Supplies	261,936.00	952,334.45	1,214,270.45	907,516.67	306,753.78
Textbooks	18,884.00	4,414.00	23,298.00	21,154.06	2,143.94
Other Objects		21,925.00	21,925.00	425.00	21,500.00
Total Instruction	4,924,930.00	1,974,132.51	6,899,062.51	5,821,391.92	1,077,670.59
Support Services:					
Salaries of Program Directors	235,668.00	130,873.24	366,541.24	291,067.15	75,474.09
Salaries of Other Professional Staff	713,195.00	19,592.85	732,787.85	690,086.99	42,700.86
Salaries of Secretarial and Clerical Assistants	106,587.00	6,523.74	113,110.74	113,110.74	-
Other Salaries	425,694.00	(180,989.84)	244,704.16	212,171.96	32,532.20
Salaries of Community Parent Involvement Spec	89,645.00	(3,146.00)	86,499.00	86,499.00	-
Salaries - Master Teachers	316,141.00	(22,948.00)	293,193.00	293,193.00	-
Unused Vacation Payment to Terminated / Retired Staff	25,846.00	(2,459.24)	23,386.76	23,386.76	-
Personal Services - Employee Benefits	1,826,484.00	688,040.83	2,514,524.83	2,397,959.34	116,565.49
Purchased Educational Services-Contracted Pre-K	11,667,075.00	(11,072.25)	11,656,002.75	11,438,831.41	217,171.34
Purchased Professional and Technical Services	140,925.00	318,824.00	459,749.00	360,015.51	99,733.49
Other Purchased Professional Educational Services	131,699.00	181,562.72	313,261.72	202,646.93	110,614.79
Purchased Professional - Educational Services - Head Start	686,970.00		686,970.00	686,970.00	-
Rentals	94,544.00	660.22	95,204.22	88,659.97	6,544.25

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 Special Revenue Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers / Modifications	Final Budget	Actual	Variance Final to Actual
EXPENDITURES (CONTD):					
Support Services (Cont'd):					
Other Purchased Services (400-500 series)	\$ 45,860.00	\$ 22,832.00	\$ 68,692.00	\$ 23,847.95	\$ 44,844.05
Contracted Services - Transportation	775,000.00		775,000.00	775,000.00	-
Travel	625.00	2,117.63	2,742.63	1,517.64	1,224.99
Other Objects	337.00	13,659.00	13,996.00	1,443.02	12,552.98
Supplies and Materials	265,792.00	108,850.61	374,642.61	272,417.94	102,224.67
Total Support Services	17,548,087.00	1,272,921.51	18,821,008.51	17,958,825.31	862,183.20
Facilities Acquisition and Construction Services:					
Instructional Equipment	2,043.00	182,634.45	184,677.45	77,370.18	107,307.27
Non-Instructional Equipment		99,787.54	99,787.54	32,723.99	67,063.55
Total Facilities Acquisition and Construction Services	2,043.00	282,421.99	284,464.99	110,094.17	174,370.82
Total Expenditures	22,475,060.00	3,529,476.01	26,004,536.01	23,890,311.40	2,114,224.61
Other Financing Sources (Uses):					
Transfer from General Fund	863,872.00		863,872.00	755,888.00	(107,984.00)
Contributions to School Based Budgets	(2,691,232.00)	(609,290.00)	(3,300,522.00)	(3,270,804.86)	29,717.14
Total Other Financing Sources (Uses)	(1,827,360.00)	(609,290.00)	(2,436,650.00)	(2,514,916.86)	(78,266.86)
Total Expenditures and Other Financing Sources (Uses)	24,302,420.00	4,138,766.01	28,441,186.01	26,405,228.26	2,035,957.75
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ (0.00)

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Notes to the Required Supplementary Information

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 Budgetary Comparison Schedule
 Note to RSI
 For the Fiscal Year Ended June 30, 2020

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)	\$ 187,719,970.50	\$ 26,405,228.26
Difference - budget to GAAP: Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.	-	(11,948.20)
Difference between the state and local grant award amounts and the amounts realized as revenue on a budgetary basis		
Unexpended Preschool Education Aid	-	(109,593.41)
The Final State Aid payments for the Year Ended June 30, 2019 that were delayed until July 2019 were recorded as budgetary revenue for the year ended June 30, 2019 but are not recognized under GAAP until the year ended June 30,2020	13,269,096.80	1,733,170.20
The Final State Aid payments for the Year Ended June 30, 2020 that were delayed until July 2020 were recorded as budgetary revenue for the year ended June 30, 2020 but are not recognized under GAAP until the year ended June 30,2021	<u>(13,297,802.80)</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>\$ 187,691,264.50</u>	<u>\$ 26,283,686.65</u>
Uses / Outflows of Resources:		
Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule (C-series)	<u>\$ 179,149,879.49</u>	<u>\$ 23,890,311.40</u>
Difference - budget to GAAP: Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.	-	(11,948.20)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (B-2)	<u>\$ 179,149,879.49</u>	<u>\$ 23,878,363.20</u>

See Accompanying Auditor's Report

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Required Supplementary Information – Part III

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

	2019	2018	2017	2016	2015	2014	2013
District's proportion of the net pension liability (asset)	0.2813979339%	0.2847014891%	0.2919712706%	0.3018146227%	0.3175049460%	0.3285353451%	0.3337218530%
District's proportionate of the net pension liability (asset)	\$ 50,703,639.00	\$ 56,056,304.00	67,966,245.00	89,388,834.00	65,500,420.00	61,510,802.00	63,780,877.00
District's covered payroll	19,131,805.00	20,007,615.00	19,661,410.00	20,486,170.00	20,969,892.00	21,762,367.00	22,551,503.00
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	265.02%	280.17%	345.68%	436.34%	312.35%	282.65%	282.82%
Plan fiduciary net position as a percentage of the total pension liability	56.27%	53.60%	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 seven 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 Seven Fiscal Years

	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	\$ 2,737,173.00	2,831,860.00	2,704,802.00	2,681,278.00	2,729,691.00	2,708,398.00	2,514,526.00
Contributions in relation to the contractually required contribution	\$ 2,737,173.00	2,831,860.00	2,704,802.00	2,681,278.00	2,729,691.00	2,708,398.00	2,514,526.00
Contribution deficiency (excess)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
District's covered-employee payroll	19,131,805.00	20,007,615.00	19,661,410.00	20,486,170.00	20,969,892.00	21,762,367.00	22,551,503.00
Contributions as a percentage of covered-employee payroll	14.31%	14.15%	13.76%	13.09%	13.02%	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 seven 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 Seven Fiscal Years

	2019	2018	2017	2016	2015	2014	2013
District's proportion of the net pension liability (asset)	0.00%	0.00%	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	<u>\$ 396,194,511.00</u>	<u>420,969,829.00</u>	<u>458,716,074.00</u>	<u>550,848,623.00</u>	<u>443,185,322.00</u>	<u>393,416,923.00</u>	<u>362,701,861.00</u>
Total	<u>\$ 396,194,511.00</u>	<u>420,969,829.00</u>	<u>458,716,074.00</u>	<u>550,848,623.00</u>	<u>443,185,322.00</u>	<u>393,416,923.00</u>	<u>362,701,861.00</u>
District's covered payroll	65,077,957.00	68,218,282.00	67,866,832.00	69,100,793.00	69,530,074.00	70,735,057.00	70,291,392.00
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%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	26.95%	26.49%	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 seven 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, 2020

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%
7/1/2018	-	686,398.00	686,398.00	0%	93,266,304.00	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, 2020

Fiscal Year	Annual Required Contribution (a)	Contributions from Employer (b)	Percentage Contributed (c)=(b/a)	End of Year Net OPEB Obligation
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
7/1/2019	45,178.00	27,344.00	60.5%	704,232.00
7/1/2020	46,519.00	24,987.00	53.7%	725,764.00

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, 2020

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>2020</u>	<u>2019</u>	<u>2018</u>
Service Cost	\$ 25,566.00	\$ 24,821.00	\$ 24,821.00
Interest Cost	20,953.00	20,357.00	20,357.00
Changes in Assumptions	-	-	-
Member Contributions	-	-	-
Benefit Payments	(24,987.00)	(27,344.00)	(27,344.00)
Change in Total OPEB Liability	<u>21,532.00</u>	<u>17,834.00</u>	<u>17,834.00</u>
Beginning Balance	<u>704,232.00</u>	<u>686,398.00</u>	<u>668,564.00</u>
Ending Balance	<u>\$ 725,764.00</u>	<u>\$ 704,232.00</u>	<u>\$ 686,398.00</u>
Covered Payroll	84,209,762.00	93,266,304.00	97,206,331.00
District Liability as a percentage of its covered-employee Payroll	0.9%	0.8%	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 Four Fiscal Years

	2019	2018	2017	2016
District's proportion of the net OPEB liability (asset)	0.00%	0.00%	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>\$ 383,251,933.00</u>	<u>433,673,614.00</u>	<u>507,795,278.00</u>	<u>550,798,384.00</u>
Total	<u>\$ 383,251,933.00</u>	<u>433,673,614.00</u>	<u>507,795,278.00</u>	<u>550,798,384.00</u>
District's covered payroll	84,209,762.00	88,225,897.00	87,528,242.00	89,586,963.00
District's proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%
State's proportionate share of OPEB associated with the District:				
Service Cost	14,171,064.00	16,334,329.00	19,690,683.00	
Interest Cost	17,112,787.00	18,565,203.00	16,098,641.00	
Differences between Expected & Actual	(76,003,896.00)	(48,059,486.00)	-	
Changes in Assumptions	5,714,318.00	(49,766,218.00)	(67,463,906.00)	
Member Contributions	348,738.00	400,786.00	433,092.00	
Benefit Payments	(11,764,692.00)	(11,596,278.00)	(11,761,616.00)	
Change in Total OPEB Liability	<u>(50,421,681.00)</u>	<u>(74,121,664.00)</u>	<u>(43,003,106.00)</u>	
State's proportionate share of the net OPEB liability (asset) associated with the District - Beginning Balance	<u>433,673,614.00</u>	<u>507,795,278.00</u>	<u>550,798,384.00</u>	
Ending Balance	<u>\$ 383,251,933.00</u>	<u>\$ 433,673,614.00</u>	<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	455.12%	491.55%	580.15%	

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 four years. Additional years will be presented as they become available.

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Other Supplementary Information

SCHOOL LEVEL SCHEDULES

CITY OF VINELAND BOARD OF EDUCATION
 General Fund
 Combining Balance Sheet
 June 30, 2020

	Operating Fund <u>Fund 11-13, 18</u>	Blended Resource Fund 15	Total General Fund
ASSETS:			
Cash and Cash Equivalents:	\$ 5,345,206.80	\$ 317,712.00	\$ 5,662,918.80
Interfund Accounts Receivable	5,397,778.17		5,397,778.17
Intergovernmental Accounts Receivable State	15,209,578.71		15,209,578.71
Other Accounts Receivable	511,276.56		511,276.56
Total Assets	<u>\$ 26,463,840.24</u>	<u>\$ 317,712.00</u>	<u>\$ 26,781,552.24</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Interfund Accounts Payable	\$ -	\$ 37,463.99	\$ 37,463.99
Accounts Payable	356,208.58	28,996.87	385,205.45
Total Liabilities	<u>\$ 356,208.58</u>	<u>\$ 66,460.86</u>	<u>\$ 422,669.44</u>
Fund Balances:			
Restricted Fund Balance			
Maintenance Reserve	776.77		776.77
Reserve for Excess Surplus:	13,096,114.74		13,096,114.74
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditure:	5,788,778.21		5,788,778.21
Assigned Fund Balance			
Encumbrances	3,399,707.22	251,251.14	3,650,958.36
Unassigned Fund Balance	3,822,254.72		3,822,254.72
Total Fund Balances	<u>26,107,631.66</u>	<u>251,251.14</u>	<u>26,358,882.80</u>
Total Liabilities and Fund Balance:	<u>\$ 26,463,840.24</u>	<u>\$ 317,712.00</u>	<u>\$ 26,781,552.24</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, 2020

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	\$ 96,824,116.58		\$ 94,286,988.24	\$ 2,537,128.34
General Fund Reserve for Encumbrances as of June 30, 2019	19,018.31		19,018.31	-
Combined General Fund Contribution and State Resources	<u>96,843,134.89</u>	<u>96.66%</u>	<u>94,306,006.55</u>	<u>2,537,128.34</u>
Restricted Federal Resources:				
Title I	2,952,789.00		2,883,011.31	69,777.69
Title II	397,733.00		387,793.55	9,939.45
	<u>3,350,522.00</u>	<u>3.34%</u>	<u>3,270,804.86</u>	<u>79,717.14</u>
Total Restricted Federal Resources	<u>3,350,522.00</u>	<u>3.34%</u>	<u>3,270,804.86</u>	<u>79,717.14</u>
Totals	<u>\$ 100,193,656.89</u>	<u>100.00%</u>	<u>\$ 97,576,811.41</u>	<u>\$ 2,616,845.48</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, 2020

SCHOOL: VINELAND HIGH SCHOOL

<u>Resources</u>	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus / Carryover
General Fund Contribution	\$ 25,857,090.88		\$ 24,831,413.84	\$ 1,025,677.04
General Fund Reserve for Encumbrances as of June 30, 2019	4,617.64		4,617.64	-
Combined General Fund Contribution and State Resources	<u>25,861,708.52</u>	<u>96.70%</u>	<u>24,836,031.48</u>	<u>1,025,677.04</u>
Restricted Federal Resources:				
Title I	769,085.00		738,780.45	30,304.55
Title II	113,064.00		108,644.59	4,419.41
	<u>882,149.00</u>	<u>3.30%</u>	<u>847,425.04</u>	<u>34,723.96</u>
Total Restricted Federal Resources	<u>882,149.00</u>	<u>3.30%</u>	<u>847,425.04</u>	<u>34,723.96</u>
Totals	<u>\$ 26,743,857.52</u>	<u>100.00%</u>	<u>\$ 25,683,456.52</u>	<u>\$ 1,060,401.00</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, 2020

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 7,673,529.72		\$ 7,251,893.15	\$ 421,636.57
General Fund Reserve for Encumbrances as of June 30, 2019	895.80		895.80	-
Combined General Fund Contribution and State Resources	<u>7,674,425.52</u>	<u>95.92%</u>	<u>7,252,788.95</u>	<u>421,636.57</u>
Restricted Federal Resources:				
Title I	282,096.00		266,579.14	15,516.86
Title II	44,004.00		41,586.36	2,417.64
	<u>326,100.00</u>	<u>4.08%</u>	<u>308,165.50</u>	<u>17,934.50</u>
Total Restricted Federal Resources	<u>326,100.00</u>	<u>4.08%</u>	<u>308,165.50</u>	<u>17,934.50</u>
Totals	<u><u>\$ 8,000,525.52</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 7,560,954.45</u></u>	<u><u>\$ 439,571.07</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, 2020

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	\$ 3,884,001.15		\$ 3,749,368.98	\$ 134,632.17
General Fund Reserve for Encumbrances as of June 30, 2019	2,371.34		2,371.34	-
Combined General Fund Contribution and State Resources	<u>3,886,372.49</u>	<u>97.04%</u>	<u>3,751,740.32</u>	<u>134,632.17</u>
Restricted Federal Resources:				
Title I	102,941.00		99,375.41	3,565.59
Title II	15,754.00		15,212.92	541.08
	<u>118,695.00</u>	<u>2.96%</u>	<u>114,588.33</u>	<u>4,106.67</u>
Total Restricted Federal Resources	<u>118,695.00</u>	<u>2.96%</u>	<u>114,588.33</u>	<u>4,106.67</u>
Totals	<u>\$ 4,005,067.49</u>	<u>100.00%</u>	<u>\$ 3,866,328.65</u>	<u>\$ 138,738.84</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, 2020

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 5,836,541.72		\$ 5,810,054.09	\$ 26,487.63
General Fund Reserve for Encumbrances as of June 30, 2019	501.38		501.38	-
Combined General Fund Contribution and State Resources	<u>5,837,043.10</u>	<u>96.25%</u>	<u>5,810,555.47</u>	<u>26,487.63</u>
Restricted Federal Resources:				
Title I	203,406.00		202,484.19	921.81
Title II	23,768.00		23,660.68	107.32
	<u>227,174.00</u>	<u>3.75%</u>	<u>226,144.87</u>	<u>1,029.13</u>
Total Restricted Federal Resources	<u>227,174.00</u>	<u>3.75%</u>	<u>226,144.87</u>	<u>1,029.13</u>
Totals	<u><u>\$ 6,064,217.10</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 6,036,700.34</u></u>	<u><u>\$ 27,516.76</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, 2020

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	\$ 7,698,195.62		\$ 7,629,647.35	\$ 68,548.27
General Fund Reserve for Encumbrances as of June 30, 2019	1,736.93		1,736.93	-
Combined General Fund Contribution and State Resources	<u>7,699,932.55</u>	<u>95.61%</u>	<u>7,631,384.28</u>	<u>68,548.27</u>
Restricted Federal Resources:				
Title I	312,285.00		309,519.35	2,765.65
Title II	41,152.00		40,788.47	363.53
	<u>353,437.00</u>	<u>4.39%</u>	<u>350,307.82</u>	<u>3,129.18</u>
Total Restricted Federal Resources	<u>353,437.00</u>	<u>4.39%</u>	<u>350,307.82</u>	<u>3,129.18</u>
Totals	<u><u>\$ 8,053,369.55</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 7,981,692.10</u></u>	<u><u>\$ 71,677.45</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, 2020

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	\$ 5,585,882.53		\$ 5,385,870.07	\$ 200,012.46
General Fund Reserve for Encumbrances as of June 30, 2019	864.95		864.95	-
Combined General Fund Contribution and State Resources	<u>5,586,747.48</u>	<u>96.15%</u>	<u>5,386,735.02</u>	<u>200,012.46</u>
Restricted Federal Resources:				
Title I	198,457.00		191,374.68	7,082.32
Title II	25,058.00		24,167.53	890.47
	<u>223,515.00</u>	<u>3.85%</u>	<u>215,542.21</u>	<u>7,972.79</u>
Total Restricted Federal Resources	<u>223,515.00</u>	<u>3.85%</u>	<u>215,542.21</u>	<u>7,972.79</u>
Totals	<u><u>\$ 5,810,262.48</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 5,602,277.23</u></u>	<u><u>\$ 207,985.25</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, 2020

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	\$ 2,163,281.91		\$ 2,003,673.16	\$ 159,608.75
General Fund Reserve for Encumbrances as of June 30, 2019	174.00		174.00	-
Combined General Fund Contribution and State Resources	<u>2,163,455.91</u>	<u>100.00%</u>	<u>2,003,847.16</u>	<u>159,608.75</u>
Restricted Federal Resources:				
Title I				
Title II				
	-		-	-
Total Restricted Federal Resources	<u>-</u>		<u>-</u>	<u>-</u>
Totals	<u>\$ 2,163,455.91</u>	<u>100.00%</u>	<u>\$ 2,003,847.16</u>	<u>\$ 159,608.75</u>

See Accompanying Auditor's Report

CITY OF VINELAND BOARD OF EDUCATION
 Blended Resource Fund 15
 Schedule of Expenditures Allocated by Resource Type - Actual
 For the Fiscal Year Ended June 30, 2020

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	\$ 5,389,247.79		\$ 5,343,262.23	\$ 45,985.56
General Fund Reserve for Encumbrances as of June 30, 2019	424.87		424.87	-
Combined General Fund Contribution and State Resources	<u>5,389,672.66</u>	<u>95.86%</u>	<u>5,343,687.10</u>	<u>45,985.56</u>
Restricted Federal Resources:				
Title I	203,901.00		202,246.03	1,654.97
Title II	28,657.00		28,424.48	232.52
	<u>232,558.00</u>	<u>4.14%</u>	<u>230,670.51</u>	<u>1,887.49</u>
Total Restricted Federal Resources	<u>232,558.00</u>	<u>4.14%</u>	<u>230,670.51</u>	<u>1,887.49</u>
Totals	<u><u>\$ 5,622,230.66</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 5,574,357.61</u></u>	<u><u>\$ 47,873.05</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, 2020

SCHOOL: SABATER ELEMENTARY SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 7,587,738.39		\$ 7,525,782.73	\$ 61,955.66
General Fund Reserve for Encumbrances as of June 30, 2019	786.92		786.92	-
Combined General Fund Contribution and State Resources	<u>7,588,525.31</u>	<u>94.24%</u>	<u>7,526,569.65</u>	<u>61,955.66</u>
Restricted Federal Resources:				
Title I	414,734.00		411,348.26	3,385.74
Title II	49,301.00		48,899.97	401.03
	<u>464,035.00</u>	<u>5.76%</u>	<u>460,248.23</u>	<u>3,786.77</u>
Total Restricted Federal Resources	<u>464,035.00</u>	<u>5.76%</u>	<u>460,248.23</u>	<u>3,786.77</u>
Totals	<u><u>\$ 8,052,560.31</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 7,986,817.88</u></u>	<u><u>\$ 65,742.43</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, 2020

SCHOOL: PETWAY ELEMENTARY SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 5,968,322.24		\$ 5,938,329.21	\$ 29,993.03
General Fund Reserve for Encumbrances as of June 30, 2019	1,105.36		1,105.36	-
Combined General Fund Contribution and State Resources	<u>5,969,427.60</u>	<u>97.34%</u>	<u>5,939,434.57</u>	<u>29,993.03</u>
Restricted Federal Resources:				
Title I	145,007.00		144,318.76	688.24
Title II	17,928.00		17,843.43	84.57
	<u>162,935.00</u>	<u>2.66%</u>	<u>162,162.19</u>	<u>772.81</u>
Total Restricted Federal Resources	<u>162,935.00</u>	<u>2.66%</u>	<u>162,162.19</u>	<u>772.81</u>
Totals	<u><u>\$ 6,132,362.60</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 6,101,596.76</u></u>	<u><u>\$ 30,765.84</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, 2020

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	\$ 6,765,998.18		\$ 6,713,234.48	\$ 52,763.70
General Fund Reserve for Encumbrances as of June 30, 2019	1,252.12		1,252.12	-
Combined General Fund Contribution and State Resources	<u>6,767,250.30</u>	<u>96.87%</u>	<u>6,714,486.60</u>	<u>52,763.70</u>
Restricted Federal Resources:				
Title I	194,992.00		193,521.50	1,470.50
Title II	23,564.00		23,384.80	179.20
	<u>218,556.00</u>	<u>3.13%</u>	<u>216,906.30</u>	<u>1,649.70</u>
Total Restricted Federal Resources	<u>218,556.00</u>	<u>3.13%</u>	<u>216,906.30</u>	<u>1,649.70</u>
Totals	<u><u>\$ 6,985,806.30</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 6,931,392.90</u></u>	<u><u>\$ 54,413.40</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, 2020

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 5,272,664.83		\$ 5,170,668.30	\$ 101,996.53
General Fund Reserve for Encumbrances as of June 30, 2019	<u>2,983.46</u>		<u>2,983.46</u>	<u>-</u>
Combined General Fund Contribution and State Resources	<u>5,275,648.29</u>	<u>97.39%</u>	<u>5,173,651.76</u>	<u>101,996.53</u>
Restricted Federal Resources:				
Title I	125,885.00		123,463.54	2,421.46
Title II	<u>15,483.00</u>		<u>15,180.32</u>	<u>302.68</u>
	<u>141,368.00</u>	<u>2.61%</u>	<u>138,643.86</u>	<u>2,724.14</u>
Total Restricted Federal Resources	<u>141,368.00</u>	<u>2.61%</u>	<u>138,643.86</u>	<u>2,724.14</u>
Totals	<u>\$ 5,417,016.29</u>	<u>100.00%</u>	<u>\$ 5,312,295.62</u>	<u>\$ 104,720.67</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, 2020

SCHOOL: DOMINICK PILLA 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	\$ 7,141,621.62		\$ 6,933,790.65	\$ 207,830.97
General Fund Reserve for Encumbrances as of June 30, 2019	1,303.54		1,303.54	-
Combined General Fund Contribution and State Resources	<u>7,142,925.16</u>	<u>100.00%</u>	<u>6,935,094.19</u>	<u>207,830.97</u>
Restricted Federal Resources:				
Title I				
Title II				
	<u>-</u>		<u>-</u>	<u>-</u>
Total Restricted Federal Resources	<u>-</u>		<u>-</u>	<u>-</u>
Totals	<u><u>\$ 7,142,925.16</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 6,935,094.19</u></u>	<u><u>\$ 207,830.97</u></u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

DISTRICT WIDE

	2020				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 2,279,080.00	\$ 169,662.40	\$ 2,448,742.40	\$ 2,438,037.89	\$ 10,704.51
Grades 1-5 Salaries of Teachers	13,210,655.00	1,155,907.49	14,366,562.49	14,292,562.31	74,000.18
Grades 6-8 Salaries of Teachers	7,891,372.75	57,879.85	7,949,252.60	7,888,078.28	61,174.32
Grades 9-12 Salaries of Teachers	9,175,877.25	250,351.38	9,426,228.63	9,093,854.38	332,374.25
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	742,355.46	9,979.57	752,335.03	749,083.00	3,252.03
Other Purchased Services	358,091.96	(14,263.85)	343,828.11	241,534.21	102,293.90
General Supplies	1,601,094.62	447,229.76	2,048,324.38	1,780,242.90	268,081.48
Textbooks	33,150.00	(19,602.50)	13,547.50	11,462.15	2,085.35
Other Objects	-	-	-	-	-
Total Regular Programs - Instruction	35,291,677.04	2,188,293.96	37,479,971.00	36,602,501.08	877,469.92
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	375,076.00	28,914.24	403,990.24	402,989.00	1,001.24
Other Salaries for Instruction	337,476.31	(27,943.51)	309,532.80	282,085.49	27,447.31
Purchased Professional-Educational Services	-	23,000.00	23,000.00	19,786.39	3,213.61
Other Purchased Services (400-500 series)	4,050.00	(2,072.08)	1,977.92	297.92	1,680.00
General Supplies	22,340.00	(1,857.76)	20,482.24	18,881.68	1,600.56
Textbooks	3,000.00	-	3,000.00	2,679.07	320.93
Other Objects	6,299.97	(2,518.03)	3,781.94	2,166.98	1,614.96
Total Cognitive - Mild	748,242.28	17,522.86	765,765.14	728,886.53	36,878.61
Cognitive - Moderate:					
Salaries of Teachers	436,963.00	(52,913.34)	384,049.66	382,436.05	1,613.61
Other Salaries for Instruction	405,447.58	34,873.20	440,320.78	407,143.48	33,177.30
Purchased Professional-Educational Services	134,868.00	(29,813.80)	105,054.20	15,142.20	89,912.00
Other Purchased Services (400-500 series)	4,250.00	(2,338.53)	1,911.47	764.76	1,146.71
General Supplies	15,450.00	(4,100.51)	11,349.49	11,297.08	52.41
Textbooks	600.00	-	600.00	-	600.00
Other Objects	4,050.00	(1,632.98)	2,417.02	1,066.40	1,350.62
Total Cognitive - Moderate	1,001,628.58	(55,925.96)	945,702.62	817,849.97	127,852.65
Learning and/or Language Disabilities:					
Salaries of Teachers	1,739,987.00	195,313.82	1,935,300.82	1,896,296.29	39,004.53
Other Salaries for Instruction	651,237.88	(6,629.29)	644,608.59	611,496.82	33,111.77
Purchased Professional-Educational Services	179,824.00	(70,956.00)	108,868.00	45,315.76	63,552.24
Other Purchased Services (400-500 series)	3,250.00	400.32	3,650.32	349.68	3,300.64
General Supplies	71,317.71	(40.00)	71,277.71	62,266.11	9,011.60
Textbooks	7,302.34	-	7,302.34	4,326.61	2,975.73
Other Objects	8,693.38	(1,217.51)	7,475.87	3,834.49	3,641.38
Total Learning and/or Language Disabilities	2,661,612.31	116,871.34	2,778,483.65	2,623,885.76	154,597.89
Auditory Impairments:					
Salaries of Teachers	283,749.00	(37,757.47)	245,991.53	239,097.50	6,894.03
Other Salaries for Instruction	360,032.18	39,293.13	399,325.31	318,089.71	81,235.60
Purchased Professional-Educational Services	44,956.00	(44,956.00)	-	-	-
Other Purchased Services (400-500 series)	3,900.00	(1,900.00)	2,000.00	-	2,000.00
General Supplies	7,900.00	5,000.00	12,900.00	6,079.22	6,820.78
Textbooks	1,000.00	-	1,000.00	-	1,000.00
Other Objects	1,750.00	(150.70)	1,599.30	528.44	1,070.86
Total Auditory Impairments	703,287.18	(40,471.04)	662,816.14	563,794.87	99,021.27
Behavioral Disabilities:					
Salaries of Teachers	738,428.00	(152,175.68)	586,252.32	514,602.85	71,649.47
Other Salaries for Instruction	522,586.41	53,535.74	576,122.15	537,609.72	38,512.43
Purchased Professional-Educational Services	67,434.00	(34,473.74)	32,960.26	28,613.42	4,346.84
Other Purchased Services (400-500 series)	2,800.00	(1,100.00)	1,700.00	88.20	1,611.80
General Supplies	31,800.00	(2,386.70)	29,413.30	23,891.13	5,522.17
Textbooks	4,000.00	-	4,000.00	1,215.04	2,784.96
Other Objects	9,968.50	(899.11)	9,069.39	3,452.62	5,616.77
Total Behavioral Disabilities	1,377,016.91	(137,499.49)	1,239,517.42	1,109,472.98	130,044.44

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, 2020**

DISTRICT WIDE

	2020				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Resource Room/Resource Center:					
Salaries of Teachers	\$ 7,563,042.00	\$ 452,804.78	\$ 8,015,846.78	\$ 7,754,177.81	\$ 261,668.97
Other Salaries for Instruction	1,151,467.47	(70,514.01)	1,080,953.46	958,359.49	122,593.97
Purchased Professional-Educational Services	202,302.00	(101,276.80)	101,025.20	47,897.16	53,128.04
Other Purchased Services (400-500 series)	2,000.00	-	2,000.00	-	2,000.00
General Supplies	144,289.97	(15,133.84)	129,156.13	100,921.86	28,234.27
Textbooks	10,850.00	-	10,850.00	1,164.90	9,685.10
Other Objects	4,879.00	(3,550.00)	1,329.00	197.47	1,131.53
Total Resource Room/Resource Center	9,078,830.44	262,330.13	9,341,160.57	8,862,718.69	478,441.88
Autism:					
Salaries of Teachers	795,909.00	39,804.84	835,713.84	789,414.25	46,299.59
Other Salaries for Instruction	609,260.09	133,500.45	742,760.54	691,486.71	51,273.83
Purchased Professional-Educational Services	202,302.00	19,101.36	221,403.36	182,642.20	38,761.16
Other Purchased Services (400-500 series)	6,300.00	-	6,300.00	851.51	5,448.49
General Supplies	46,802.53	-	46,802.53	32,623.94	14,178.59
Textbooks	1,800.00	-	1,800.00	-	1,800.00
Other Objects	10,282.10	-	10,282.10	4,559.54	5,722.56
Total Autism	1,672,655.72	192,406.65	1,865,062.37	1,701,578.15	163,484.22
School Sponsored Cocurricular Activities - Instruction:					
Salaries	335,885.00	27,356.43	363,241.43	334,258.51	28,982.92
Purchased Services	29,400.00	(1,000.00)	28,400.00	18,383.73	10,016.27
Supplies & Materials	5,100.00	(2,888.55)	2,211.45	1,671.59	539.86
Other Objects	21,000.00	-	21,000.00	10,500.00	10,500.00
Total School Sponsored Cocurricular Activities - Instruction	391,385.00	23,467.88	414,852.88	364,813.83	50,039.05
School Sponsored Athletics - Instruction:					
Salaries	554,390.20	10,870.80	565,261.00	561,421.00	3,840.00
Purchased Services (300-500 Series)	147,678.84	-	147,678.84	95,271.35	52,407.49
Supplies & Materials	103,613.11	(1,000.00)	102,613.11	75,977.88	26,635.23
Other Objects	7,350.00	-	7,350.00	6,350.00	1,000.00
Total School Sponsored Athletics - Instruction	813,032.15	9,870.80	822,902.95	739,020.23	83,882.72
Other Instructional Programs - Instruction:					
Salaries	70,350.00	(3,118.75)	67,231.25	44,193.75	23,037.50
	70,850.00	(3,118.75)	67,731.25	44,687.84	23,043.41
Total Instruction	58,003,382.49	2,542,777.11	60,546,159.60	58,122,544.48	2,423,615.12
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	410,287.31	(52,771.38)	357,515.93	357,515.83	0.10
Other Purchased Services (400-500 series)	1,540.00	66.33	1,606.33	1,606.33	-
Supplies and Materials	500.00	(500.00)	-	-	-
Total Attendance and Social Work Services	412,327.31	(53,205.05)	359,122.26	359,122.16	0.10
Health Services:					
Salaries	1,107,061.00	34,164.98	1,141,225.98	1,109,824.00	31,401.98
Salaries of Social Services Coordinators	894,577.00	83,488.44	978,065.44	950,019.53	28,045.91
Purchased Professional/Technical Services	2,100.00	(1,800.00)	300.00	-	300.00
Other Purchased Services (400-500 series)	5,066.22	5,569.44	10,635.66	8,829.97	1,805.69
Supplies and Materials	48,864.00	(4,936.91)	43,927.09	33,512.05	10,415.04
Total Health Services	2,057,668.22	116,485.95	2,174,154.17	2,102,185.55	71,968.62
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	1,966,974.00	220,333.94	2,187,307.94	2,171,915.87	15,392.07
Salaries of Secretarial and Clerical Assistants	99,157.00	28,921.99	128,078.99	128,078.99	-
Other Salaries	140,649.00	2,000.00	142,649.00	87,149.00	55,500.00
Other Purchased Services (400-500 series)	6,242.04	8,055.81	14,297.85	12,038.72	2,259.13
Supplies and Materials	21,681.92	(3,471.94)	18,209.98	16,708.32	1,501.66
Total Undistributed Expenditures - Guidance	2,234,703.96	255,839.80	2,490,543.76	2,415,890.90	74,652.86

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

DISTRICT WIDE

			2020		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Educational Media Services/School Library:					
Salaries	\$ 883,887.00	\$ 56,611.15	\$ 940,498.15	\$ 937,869.00	\$ 2,629.15
Other Purchased Services	14,037.78	7,320.79	21,358.57	15,807.16	5,551.41
Supplies and Materials	65,025.96	(10,643.01)	54,382.95	51,813.43	2,569.52
Total Educational Media Services/School Library	<u>962,950.74</u>	<u>53,288.93</u>	<u>1,016,239.67</u>	<u>1,005,489.59</u>	<u>10,750.08</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	3,161,296.53	30,121.94	3,191,418.47	3,115,860.06	75,558.41
Salaries of Secretarial and Clerical Assistants	1,110,068.60	156,836.97	1,266,905.57	1,200,761.69	66,143.88
Other Purchased Services	85,025.80	39,126.87	124,152.67	103,764.65	20,388.02
Supplies and Materials	193,316.92	(36,886.51)	156,430.41	118,363.10	38,067.31
Other Objects	30,000.00	(4,500.00)	25,500.00	20,973.50	4,526.50
Total Support Services School Administration	<u>4,579,707.85</u>	<u>184,699.27</u>	<u>4,764,407.12</u>	<u>4,559,723.00</u>	<u>204,684.12</u>
Other Operating and Maintenance of Plant					
Salaries	200,224.41	62,658.09	262,882.50	257,065.93	5,816.57
General Supplies	5,000.00	(5,000.00)	-	-	-
Total Other Operations and Maintenance of Plant Services	<u>205,224.41</u>	<u>57,658.09</u>	<u>262,882.50</u>	<u>257,065.93</u>	<u>5,816.57</u>
Undistributed Expenditures - Security					
Salaries	998,289.26	(30,664.83)	967,624.43	898,062.32	69,562.11
General Supplies	44,480.00	17,101.69	61,581.69	54,534.65	7,047.04
Total Undistributed Expenditures - Security	<u>1,042,769.26</u>	<u>(13,563.14)</u>	<u>1,029,206.12</u>	<u>952,596.97</u>	<u>76,609.15</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>1,247,993.67</u>	<u>44,094.95</u>	<u>1,292,088.62</u>	<u>1,209,662.90</u>	<u>82,425.72</u>
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	350.00	(350.00)	-	-	-
Total Student Transportation Services	<u>350.00</u>	<u>(350.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures Before Unallocated Benefits	<u>11,495,701.75</u>	<u>600,853.85</u>	<u>12,096,555.60</u>	<u>11,652,074.10</u>	<u>444,481.50</u>
Unallocated Benefits:					
Group Insurance	27,724,800.00	(166,450.00)	27,558,350.00	27,558,350.00	-
Total Personal Services - Employee Benefits	<u>27,724,800.00</u>	<u>(166,450.00)</u>	<u>27,558,350.00</u>	<u>27,558,350.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>39,220,501.75</u>	<u>434,403.85</u>	<u>39,654,905.60</u>	<u>39,210,424.10</u>	<u>444,481.50</u>
Total General Current Expense	<u>97,223,884.24</u>	<u>2,977,180.96</u>	<u>100,201,065.20</u>	<u>97,332,968.58</u>	<u>2,868,096.62</u>
Capital Outlay:					
Equipment:					
Grades 6-8	-	11,610.00	11,610.00	11,610.00	-
Total Equipment	<u>-</u>	<u>11,610.00</u>	<u>11,610.00</u>	<u>11,610.00</u>	<u>-</u>
Total Capital Outlay	<u>-</u>	<u>11,610.00</u>	<u>11,610.00</u>	<u>11,610.00</u>	<u>-</u>
Total School Based Expenditures	<u>97,223,884.24</u>	<u>2,988,790.96</u>	<u>100,212,675.20</u>	<u>97,344,578.58</u>	<u>2,868,096.62</u>
Other Financing Sources:					
Operating Transfer In	97,204,865.93	2,988,790.96	100,193,656.89	97,576,811.41	\$ (2,616,845.48)
Total Other Financing Sources	<u>97,204,865.93</u>	<u>2,988,790.96</u>	<u>100,193,656.89</u>	<u>97,576,811.41</u>	<u>(2,616,845.48)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(19,018.31)	-	(19,018.31)	232,232.83	251,251.14
Fund Balances, July 1	19,018.31	-	19,018.31	19,018.31	-
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ -</u>	<u>\$ (0.00)</u>	<u>\$ 251,251.14</u>	<u>\$ 251,251.14</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, 2020**

SCHOOL: VINELAND HIGH SCHOOL

	2020		FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 9-12 Salaries of Teachers	\$ 8,623,740.75	\$ 261,566.32	\$ 8,885,307.07	\$ 8,555,856.88	\$ 329,450.19
Regular Programs - Undistributed Instruction:					
Purchased Professional/Educational Services		69,000.00	69,000.00	45,496.10	23,503.90
Other Purchased Services	108,821.84	6,071.76	114,893.60	82,333.89	32,559.71
General Supplies	150,542.00	128,198.00	278,740.00	267,712.25	11,027.75
Textbooks	23,550.00	(15,500.00)	8,050.00	7,965.56	84.44
Total Regular Programs - Instruction	8,906,654.59	449,336.08	9,355,990.67	8,959,364.68	396,625.99
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	129,144.00	12,419.95	141,563.95	140,563.00	1,000.95
Other Salaries for Instruction	108,276.00	3,657.00	111,933.00	84,485.69	27,447.31
Purchased Professional-Educational Services		23,000.00	23,000.00	19,786.39	3,213.61
Other Purchased Services (400-500 series)	1,650.00		1,650.00		1,650.00
General Supplies	5,550.00	500.00	6,050.00	5,351.48	698.52
Textbooks	3,000.00		3,000.00	2,679.07	320.93
Other Objects	1,300.00		1,300.00		1,300.00
Total Cognitive - Mild	248,920.00	39,576.95	288,496.95	252,865.63	35,631.32
Cognitive - Moderate:					
Salaries of Teachers	192,635.00	(41,259.39)	151,375.61	151,262.00	113.61
Other Salaries for Instruction	131,092.00	29,273.78	160,365.78	151,072.68	9,293.10
Purchased Professional-Educational Services	89,912.00		89,912.00		89,912.00
Other Purchased Services (400-500 series)	1,800.00		1,800.00	653.29	1,146.71
General Supplies	5,150.00		5,150.00	5,103.01	46.99
Textbooks	600.00		600.00		600.00
Other Objects	1,300.00		1,300.00		1,300.00
Total Cognitive - Moderate	422,489.00	(11,985.61)	410,503.39	308,090.98	102,412.41
Learning and/or Language Disabilities:					
Salaries of Teachers	457,284.00	73,862.00	531,146.00	514,151.29	16,994.71
Other Salaries for Instruction	222,960.00	(54,978.60)	167,981.40	149,796.10	18,185.30
Purchased Professional-Educational Services	22,478.00		22,478.00	15,947.48	6,530.52
Other Purchased Services (400-500 series)	1,000.00		1,000.00		1,000.00
General Supplies	10,800.00		10,800.00	9,276.94	1,523.06
Textbooks	7,302.34		7,302.34	4,326.61	2,975.73
Other Objects	1,050.00		1,050.00	799.11	250.89
Total Learning and/or Language Disabilities	722,874.34	18,883.40	741,757.74	694,297.53	47,460.21
Auditory Impairments:					
Salaries of Teachers	77,796.00	8,228.00	86,024.00	85,899.00	125.00
Other Salaries for Instruction	52,584.00	6,376.69	58,960.69	58,960.69	-
Other Purchased Services (400-500 series)	500.00		500.00		500.00
General Supplies	2,000.00		2,000.00		2,000.00
Textbooks	1,000.00		1,000.00		1,000.00
Total Auditory Impairments	133,880.00	14,604.69	148,484.69	144,859.69	3,625.00
Behavioral Disabilities:					
Salaries of Teachers	254,448.00	(198,961.87)	55,486.13		\$ 55,486.13
Other Salaries for Instruction	156,090.86	20,079.64	176,170.50	175,820.50	350.00
Purchased Professional-Educational Services	22,478.00	(14,644.40)	7,833.60	7,833.60	-
Other Purchased Services (400-500 series)	500.00		500.00		500.00
General Supplies	6,000.00		6,000.00	4,907.39	1,092.61
Textbooks	4,000.00		4,000.00	1,215.04	2,784.96
Other Objects	4,000.00		4,000.00	441.95	3,558.05
Total Behavioral Disabilities	447,516.86	(193,526.63)	253,990.23	190,218.48	63,771.75
Resource Room/Resource Center:					
Salaries of Teachers	2,655,601.00	147,313.79	2,802,914.79	2,723,079.17	79,835.62
Other Salaries for Instruction	488,197.72	(24,759.90)	463,437.82	407,256.52	56,181.30
Purchased Professional-Educational Services	67,434.00	(23,000.00)	44,434.00	18,277.92	26,156.08
Other Purchased Services (400-500 series)	2,000.00		2,000.00		2,000.00
General Supplies	18,622.35		18,622.35	17,359.75	1,262.60
Textbooks	8,000.00		8,000.00		8,000.00
Other Objects	500.00		500.00		500.00
Total Resource Room/Resource Center	3,240,355.07	99,553.89	3,339,908.96	3,165,973.36	173,935.60

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, 2020**

SCHOOL: VINELAND HIGH SCHOOL

			2020		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Autism:					
Salaries of Teachers	\$ 85,599.00	\$ 800.00	\$ 86,399.00	\$ 85,899.00	\$ 500.00
Other Salaries for Instruction	62,224.53	2,458.47	64,683.00	60,173.00	4,510.00
Purchased Professional-Educational Services	22,478.00		22,478.00	19,238.40	3,239.60
Other Purchased Services (400-500 series)	1,000.00		1,000.00	578.56	421.44
General Supplies	4,950.00		4,950.00	4,946.96	3.04
Textbooks	1,800.00		1,800.00		1,800.00
Other Objects	900.00		900.00	628.47	271.53
Total Autism	<u>178,951.53</u>	<u>3,258.47</u>	<u>182,210.00</u>	<u>171,464.39</u>	<u>10,745.61</u>
Total Special Education - Instruction	<u>5,394,986.80</u>	<u>(29,634.84)</u>	<u>5,365,351.96</u>	<u>4,927,770.06</u>	<u>437,581.90</u>
Bilingual Education - Instruction:					
Salaries of Teachers	350,447.00	24,846.00	375,293.00	375,293.00	-
General Supplies	5,511.38		5,511.38	4,659.40	851.98
Total Bilingual Education - Instruction	<u>355,958.38</u>	<u>24,846.00</u>	<u>380,804.38</u>	<u>379,952.40</u>	<u>851.98</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	199,773.00	22,787.82	222,560.82	206,865.51	15,695.31
Purchased Services	28,400.00		28,400.00	18,383.73	10,016.27
Other Objects	21,000.00		21,000.00	10,500.00	10,500.00
Total School Sponsored Cocurricular Activities - Instruction	<u>249,173.00</u>	<u>22,787.82</u>	<u>271,960.82</u>	<u>235,749.24</u>	<u>36,211.58</u>
School Sponsored Athletics - Instruction:					
Salaries	544,150.20	10,870.80	555,021.00	555,021.00	-
Purchased Services (300-500 Series)	147,678.84		147,678.84	95,271.35	52,407.49
Supplies & Materials	102,113.11		102,113.11	75,977.88	26,135.23
Other Objects	7,350.00		7,350.00	6,350.00	1,000.00
Total School Sponsored Athletics - Instruction	<u>801,292.15</u>	<u>10,870.80</u>	<u>812,162.95</u>	<u>732,620.23</u>	<u>79,542.72</u>
Other Instructional Programs - Instruction:					
Salaries	27,000.00		27,000.00	15,637.50	11,362.50
	<u>27,000.00</u>	<u>-</u>	<u>27,000.00</u>	<u>15,637.50</u>	<u>11,362.50</u>
Total Instruction	<u>15,735,064.92</u>	<u>478,205.86</u>	<u>16,213,270.78</u>	<u>15,251,094.11</u>	<u>962,176.67</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	98,026.31	6,634.57	104,660.88	104,660.88	-
Total Attendance and Social Work Services	<u>98,026.31</u>	<u>6,634.57</u>	<u>104,660.88</u>	<u>104,660.88</u>	<u>-</u>
Health Services:					
Salaries	277,290.00	31,773.00	309,063.00	280,363.35	28,699.65
Salaries of Social Services Coordinators	139,617.00	21,784.52	161,401.52	153,131.00	8,270.52
Purchased Professional/Technical Services	300.00		300.00		300.00
Other Purchased Services (400-500 series)	2,261.36	2,721.78	4,983.14	4,091.18	891.96
Supplies and Materials	12,940.00	(625.00)	12,315.00	7,202.71	5,112.29
Total Health Services	<u>432,408.36</u>	<u>55,654.30</u>	<u>488,062.66</u>	<u>444,788.24</u>	<u>43,274.42</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	739,483.50	103,989.05	843,472.55	843,472.55	-
Salaries of Secretarial and Clerical Assistants	99,157.00	28,921.99	128,078.99	128,078.99	-
Other Salaries	83,899.00	2,000.00	85,899.00	85,899.00	-
Other Purchased Services (400-500 series)	2,506.08	3,595.28	6,101.36	5,442.50	658.86
Supplies and Materials	6,037.92	56.00	6,093.92	6,055.90	38.02
Total Undistributed Expenditures - Guidance	<u>931,083.50</u>	<u>138,562.32</u>	<u>1,069,645.82</u>	<u>1,068,948.94</u>	<u>696.88</u>
Educational Media Services/School Library:					
Salaries	150,964.00	16,617.19	167,581.19	167,498.00	83.19
Other Purchased Services	2,506.20	3,417.18	5,923.38	4,247.48	1,675.90
Supplies and Materials	18,568.46		18,568.46	17,391.96	1,176.50
Total Educational Media Services/School Library	<u>172,038.66</u>	<u>20,034.37</u>	<u>192,073.03</u>	<u>189,137.44</u>	<u>2,935.59</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	739,097.54	24,946.70	764,044.24	764,044.24	-
Salaries of Secretarial and Clerical Assistants	266,243.60	9,989.89	276,233.49	230,409.50	45,823.99
Other Purchased Services	22,034.88	4,972.00	27,006.88	20,272.95	6,733.93
Supplies and Materials	57,068.96	(2,184.87)	54,884.09	42,319.51	12,564.58
Other Objects	30,000.00	(4,500.00)	25,500.00	20,973.50	4,526.50
Total Support Services School Administration	<u>1,114,444.98</u>	<u>18,239.72</u>	<u>1,147,668.70</u>	<u>1,078,019.70</u>	<u>69,649.00</u>
Other Operating and Maintenance of Plant					

See Accounting 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, 2020**

SCHOOL: VINELAND HIGH SCHOOL

	2020		ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Salaries	\$ 16,317.38	\$ 1,380.97	\$ 17,698.35	\$ -
General Supplies	5,000.00	(5,000.00)	-	-
Total Other Operations and Maintenance of Plant Services	<u>21,317.38</u>	<u>(3,619.03)</u>	<u>17,698.35</u>	<u>-</u>
Undistributed Expenditures - Security				
Salaries	362,586.00	(4,253.56)	358,332.44	22,106.93
General Supplies	10,950.00		10,950.00	1,138.60
Total Undistributed Expenditures - Security	<u>373,536.00</u>	<u>(4,253.56)</u>	<u>369,282.44</u>	<u>23,245.53</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>394,853.38</u>	<u>(7,872.59)</u>	<u>386,980.79</u>	<u>23,245.53</u>
Undistributed Expenditures Before Unallocated Benefits	<u>3,142,855.19</u>	<u>246,236.69</u>	<u>3,389,091.88</u>	<u>139,801.42</u>
Unallocated Benefits:				
Group Insurance	\$ 7,382,812.50	\$ (236,700.00)	\$ 7,146,112.50	\$ -
Total Personal Services - Employee Benefits	<u>7,382,812.50</u>	<u>(236,700.00)</u>	<u>7,146,112.50</u>	<u>-</u>
Total Undistributed Expenditures	<u>10,525,667.69</u>	<u>9,536.69</u>	<u>10,535,204.38</u>	<u>139,801.42</u>
Total General Current Expense	<u>26,260,732.61</u>	<u>487,742.55</u>	<u>26,748,475.16</u>	<u>1,101,978.09</u>
Total School Based Expenditures	<u>26,260,732.61</u>	<u>487,742.55</u>	<u>26,748,475.16</u>	<u>1,101,978.09</u>
Other Financing Sources:				
Operating Transfer In	26,256,114.97	487,742.55	26,743,857.52	(1,060,401.00)
Total Other Financing Sources	<u>26,256,114.97</u>	<u>487,742.55</u>	<u>26,743,857.52</u>	<u>(1,060,401.00)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(4,617.64)	-	(4,617.64)	41,577.09
Fund Balances, July 1	<u>4,617.64</u>	<u>-</u>	<u>4,617.64</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ -</u>	<u>\$ (0.00)</u>	<u>\$ 41,577.09</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, 2020**

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

	2020		FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	\$ 2,605,498.25	\$ 6,260.67	\$ 2,611,758.92	\$ 2,611,758.92	\$ -
Other Purchased Services	26,054.65	(5,574.37)	20,480.28	16,306.84	4,173.44
General Supplies	146,196.00	44,646.00	190,842.00	164,563.73	26,278.27
Textbooks	1,000.00		1,000.00		1,000.00
Total Regular Programs - Instruction	<u>2,778,748.90</u>	<u>45,332.30</u>	<u>2,824,081.20</u>	<u>2,792,629.49</u>	<u>31,451.71</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	281,023.00	(61,426.46)	219,596.54	205,638.00	13,958.54
Other Salaries for Instruction	80,736.00	9,920.24	90,656.24	82,277.16	8,379.08
Purchased Professional-Educational Services	44,956.00		44,956.00		44,956.00
Other Purchased Services (400-500 series)	750.00		750.00		750.00
General Supplies	12,017.71		12,017.71	8,465.94	3,551.77
Other Objects	1,200.00		1,200.00	449.66	750.34
Total Learning and/or Language Disabilities	<u>420,682.71</u>	<u>(51,506.22)</u>	<u>369,176.49</u>	<u>296,830.76</u>	<u>72,345.73</u>
Auditory Impairments:					
Salaries of Teachers	89,474.00	4,761.53	94,235.53	87,466.50	6,769.03
Other Salaries for Instruction	185,218.18	(6,604.32)	178,613.86	97,881.18	80,732.68
Other Purchased Services (400-500 series)	1,500.00		1,500.00		1,500.00
General Supplies	1,800.00	5,000.00	6,800.00	1,983.93	4,816.07
Other Objects	1,100.00		1,100.00	140.14	959.86
Total Auditory Impairments	<u>279,092.18</u>	<u>3,157.21</u>	<u>282,249.39</u>	<u>187,471.75</u>	<u>94,777.64</u>
Behavioral Disabilities:					
Salaries of Teachers	113,766.00	6,259.53	120,025.53	108,545.85	11,479.68
Other Salaries for Instruction	72,401.00	6,481.68	78,882.68	60,922.60	17,960.08
Purchased Professional-Educational Services	22,478.00		22,478.00	18,131.16	4,346.84
Other Purchased Services (400-500 series)	800.00		800.00	88.20	711.80
General Supplies	5,700.00		5,700.00	3,729.42	1,970.58
Other Objects	2,400.00		2,400.00	1,313.35	1,086.65
Total Behavioral Disabilities	<u>217,545.00</u>	<u>12,741.21</u>	<u>230,286.21</u>	<u>192,730.58</u>	<u>37,555.63</u>
Resource Room/Resource Center:					
Salaries of Teachers	880,844.00	48,778.02	929,622.02	835,588.35	94,033.67
Other Salaries for Instruction	70,855.00	1,948.51	72,803.51	72,768.00	35.51
Purchased Professional-Educational Services	22,478.00		22,478.00	17,984.04	4,493.96
General Supplies	24,750.00	(5,000.00)	19,750.00	2,364.90	17,385.10
Total Resource Room/Resource Center	<u>998,927.00</u>	<u>45,726.53</u>	<u>1,044,653.53</u>	<u>928,705.29</u>	<u>115,948.24</u>
Autism:					
Purchased Professional-Educational Services		115.20	115.20	115.20	-
Total Autism	<u>-</u>	<u>115.20</u>	<u>115.20</u>	<u>115.20</u>	<u>-</u>
Total Special Education - Instruction	<u>1,916,246.89</u>	<u>10,233.93</u>	<u>1,926,480.82</u>	<u>1,605,853.58</u>	<u>320,627.24</u>
Bilingual Education - Instruction:					
Salaries of Teachers	48,318.14	2,694.04	51,012.18		51,012.18
Total Bilingual Education - Instruction	<u>48,318.14</u>	<u>2,694.04</u>	<u>51,012.18</u>	<u>-</u>	<u>51,012.18</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	14,057.00	111.00	14,168.00	14,168.00	-
Purchased Services	1,000.00	(1,000.00)	-		-
Supplies & Materials	1,000.00	(919.05)	80.95	80.95	-
Total School Sponsored Cocurricular Activities - Instruction	<u>16,057.00</u>	<u>(1,808.05)</u>	<u>14,248.95</u>	<u>14,248.95</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries	5,120.00		5,120.00	5,120.00	-
Supplies & Materials	500.00		500.00		500.00
Total School Sponsored Athletics - Instruction	<u>5,620.00</u>	<u>-</u>	<u>5,620.00</u>	<u>5,120.00</u>	<u>500.00</u>

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, 2020**

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

	2020		ACTUAL	VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Before/After School Programs - Instruction				
Salaries of Teacher Tutors	\$ 18,450.00		\$ 11,316.25	\$ 7,133.75
Total Before/After School Programs - Instruction	18,450.00	-	11,316.25	7,133.75
Total Instruction	4,783,440.93	56,452.22	4,839,893.15	410,724.88
Undistributed Expenditures:				
Attendance and Social Work Services:				
Salaries	21,967.00	970.00	22,937.00	-
Total Attendance and Social Work Services	21,967.00	970.00	22,937.00	-
Health Services:				
Salaries	74,293.00	5,224.91	78,731.00	786.91
Salaries of Social Services Coordinators	58,983.00	3,288.67	61,182.00	1,089.67
Supplies and Materials	2,900.00	151.13	3,051.13	-
Total Health Services	136,176.00	8,664.71	142,964.13	1,876.58
Undistributed Expenditures - Guidance				
Salaries of Other Professional Staff	169,937.00	9,405.35	177,252.96	2,089.39
Other Purchased Services (400-500 series)	1,229.76	1,272.52	2,226.18	276.10
Supplies and Materials	1,450.00		1,446.54	3.46
Total Other Support Services - Students - Regular	172,616.76	10,677.87	180,925.68	2,368.95
Educational Media Services/School Library:				
Salaries	27,467.92	1,531.51	28,638.60	360.83
Other Purchased Services	2,363.64	655.30	2,449.76	569.18
Total Educational Media Services/School Library	29,831.56	2,186.81	31,088.36	930.01
Support Services School Administration:				
Salaries of Principals/Assistant Principals	253,414.77	6,638.99	259,568.91	484.85
Salaries of Secretarial and Clerical Assistants	92,947.00	7,707.70	100,654.70	-
Other Purchased Services	4,866.92	6,305.67	10,208.36	964.23
Supplies and Materials	28,700.00	(16,592.00)	6,957.89	5,150.11
Total Support Services School Administration	379,928.69	4,060.36	377,389.86	6,599.19
Undistributed Expenditures - Security				
Salaries	133,880.26	7,063.65	116,707.92	24,235.99
General Supplies	4,500.00	19,592.00	20,455.94	3,636.06
Total Undistributed Expenditures - Security	138,380.26	26,655.65	137,163.86	27,872.05
Total Undist. Expend Oper & Maint of Plant Serv.	138,380.26	26,655.65	137,163.86	27,872.05
Undistributed Expenditures Before Unallocated Benefits	878,900.27	53,215.40	892,468.89	39,646.78
Unallocated Benefits:				
Group Insurance	2,229,412.50		2,229,412.50	-
Total Personal Services - Employee Benefits	2,229,412.50	-	2,229,412.50	-
Total Undistributed Expenditures	3,108,312.77	53,215.40	3,121,881.39	39,646.78
Total General Current Expense	7,891,753.70	109,667.62	7,551,049.66	450,371.66

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, 2020

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

	ORIGINAL BUDGET	BUDGET TRANSFERS	2020 FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
Total School Based Expenditures	7,891,753.70	109,667.62	8,001,421.32	7,551,049.66	450,371.66
Other Financing Sources:					
Operating Transfer In	\$ 7,890,857.90	\$ 109,667.62	\$ 8,000,525.52	\$ 7,560,954.45	\$ (439,571.07)
Total Other Financing Sources	<u>7,890,857.90</u>	<u>109,667.62</u>	<u>8,000,525.52</u>	<u>7,560,954.45</u>	<u>(439,571.07)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(895.80)	-	(895.80)	9,904.79	10,800.59
Fund Balances, July 1	895.80	-	895.80	895.80	-
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 10,800.59</u>	<u>\$ 10,800.59</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, 2020**

SCHOOL: DANE BARSE PUBLIC SCHOOL

	2020		ACTUAL	VARIANCE ACTUAL TO BUDG
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Regular Programs - Instruction				
Salaries of Teachers:				
Preschool/Kindergarten	\$ 138,864.00	\$ 8,967.00	\$ 147,831.00	\$ 147,831.00
Grades 1-5 Salaries of Teachers	933,205.50	68,074.47	1,001,279.97	1,001,279.97
Regular Programs - Undistributed Instruction:				
Other Salaries for Instruction	48,675.00	2,014.00	50,689.00	50,689.00
Other Purchased Services	14,619.23	(1,581.75)	13,037.48	7,525.38
General Supplies	50,746.20	13,387.00	64,133.20	51,124.59
Total Regular Programs - Instruction	<u>1,186,109.93</u>	<u>90,860.72</u>	<u>1,276,970.65</u>	<u>1,258,449.94</u>
Resource Room/Resource Center:				
Salaries of Teachers	321,471.00	(16,278.80)	305,192.20	283,894.00
Other Salaries for Instruction			-	-
Purchased Professional-Educational Services	22,478.00	(22,478.00)	-	-
General Supplies	10,500.00		10,500.00	5,941.99
Other Objects			-	-
Total Resource Room/Resource Center	<u>354,449.00</u>	<u>(38,756.80)</u>	<u>315,692.20</u>	<u>289,835.99</u>
Autism:				
Salaries of Teachers	295,290.00	16,178.51	311,468.51	289,674.99
Other Salaries for Instruction	177,665.98	39,781.31	217,447.29	206,429.00
Purchased Professional-Educational Services	67,434.00		67,434.00	35,769.40
Other Purchased Services (400-500 series)	2,000.00		2,000.00	2,000.00
General Supplies	14,800.00		14,800.00	7,010.96
Other Objects	3,282.10		3,282.10	1,255.53
Total Autism	<u>560,472.08</u>	<u>55,959.82</u>	<u>616,431.90</u>	<u>540,139.88</u>
Total Special Education - Instruction	<u>914,921.08</u>	<u>17,203.02</u>	<u>932,124.10</u>	<u>829,975.87</u>
Basic Skills/Remedial - Instruction:				
Salaries of Teachers	86,132.00	4,802.40	90,934.40	85,899.00
General Supplies	1,500.00		1,500.00	85.98
Total Basic Skills/Remedial - Instruction	<u>87,632.00</u>	<u>4,802.40</u>	<u>92,434.40</u>	<u>85,984.98</u>
Bilingual Education - Instruction:				
Salaries of Teachers	19,947.18	23,752.42	43,699.60	43,699.60
General Supplies	1,000.00	(866.74)	133.26	133.26
Total Bilingual Education - Instruction	<u>20,947.18</u>	<u>22,885.68</u>	<u>43,832.86</u>	<u>43,832.86</u>
School Sponsored Cocurricular Activities - Instruction:				
Salaries	5,310.00	4,000.00	9,310.00	9,161.00
Supplies & Materials			-	-
Total School Sponsored Cocurricular Activities - Instruction	<u>5,310.00</u>	<u>4,000.00</u>	<u>9,310.00</u>	<u>9,161.00</u>
Total Instruction	<u>2,214,920.19</u>	<u>139,751.82</u>	<u>2,354,672.01</u>	<u>2,227,404.65</u>
Health Services:				
Salaries	65,879.00	7,222.38	73,101.38	72,531.00
Salaries of Social Services Coordinators	35,896.50	3,468.90	39,365.40	30,221.99
Other Purchased Services (400-500 series)	93.50		93.50	93.50
Supplies and Materials	2,815.00		2,815.00	1,329.35
Total Health Services	<u>104,684.00</u>	<u>10,691.28</u>	<u>115,375.28</u>	<u>104,082.34</u>
Undistributed Expenditures - Guidance				
Salaries of Other Professional Staff	85,399.00	2,000.00	87,399.00	87,399.00
Supplies and Materials	304.00		304.00	304.00
Total Undistributed Expenditures - Guidance	<u>85,703.00</u>	<u>2,000.00</u>	<u>87,703.00</u>	<u>87,703.00</u>
Educational Media Services/School Library:				
Salaries	41,144.00	2,555.40	43,699.40	43,699.40
Supplies and Materials	3,000.00		3,000.00	2,945.56
Total Educational Media Services/School Library	<u>44,144.00</u>	<u>2,555.40</u>	<u>46,699.40</u>	<u>46,644.96</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, 2020**

SCHOOL: DANE BARSE PUBLIC SCHOOL

			2020		VARIANCE ACTUAL TO BUDGET
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 136,221.88	\$ 3,564.93	\$ 139,786.81	\$ 139,786.81	\$ -
Salaries of Secretarial and Clerical Assistants	77,903.00	4,576.86	82,479.86	82,479.86	-
Other Purchased Services	2,766.00	1,633.07	4,399.07	2,767.97	1,631.10
Supplies and Materials	12,176.53	(1,200.00)	10,976.53	7,181.74	3,794.79
Total Support Services School Administration	<u>229,067.41</u>	<u>8,574.86</u>	<u>237,642.27</u>	<u>232,216.38</u>	<u>5,425.89</u>
Other Operating and Maintenance of Plant					
Salaries	17,821.89	(1,364.89)	16,457.00	16,457.00	-
Total Other Operations and Maintenance of Plant Services	<u>17,821.89</u>	<u>(1,364.89)</u>	<u>16,457.00</u>	<u>16,457.00</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	27,939.00	1,763.37	29,702.37	28,602.07	1,100.30
General Supplies	1,000.00	200.00	1,200.00		1,200.00
Total Undistributed Expenditures - Security	<u>28,939.00</u>	<u>1,963.37</u>	<u>30,902.37</u>	<u>28,602.07</u>	<u>2,300.30</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>46,760.89</u>	<u>598.48</u>	<u>47,359.37</u>	<u>45,059.07</u>	<u>2,300.30</u>
Undistributed Expenditures Before Unallocated Benefits	<u>510,359.30</u>	<u>24,420.02</u>	<u>534,779.32</u>	<u>515,705.75</u>	<u>19,073.57</u>
Unallocated Benefits:					
Group Insurance	1,117,987.50		1,117,987.50	1,117,987.50	-
Total Personal Services - Employee Benefits	<u>1,117,987.50</u>	<u>-</u>	<u>1,117,987.50</u>	<u>1,117,987.50</u>	<u>-</u>
Total Undistributed Expenditures	<u>1,628,346.80</u>	<u>24,420.02</u>	<u>1,652,766.82</u>	<u>1,633,693.25</u>	<u>19,073.57</u>
Total General Current Expense	<u>3,843,266.99</u>	<u>164,171.84</u>	<u>4,007,438.83</u>	<u>3,861,097.90</u>	<u>146,340.93</u>
Total School Based Expenditures	<u>3,843,266.99</u>	<u>164,171.84</u>	<u>4,007,438.83</u>	<u>3,861,097.90</u>	<u>146,340.93</u>
Total Capital Outlay					
Operating Transfer In	\$ 3,840,895.65	\$ 164,171.84	\$ 4,005,067.49	\$ 3,866,328.65	\$ (138,738.84)
Total Other Financing Sources	<u>3,840,895.65</u>	<u>164,171.84</u>	<u>4,005,067.49</u>	<u>3,866,328.65</u>	<u>(138,738.84)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(2,371.34)	-	(2,371.34)	5,230.75	7,602.09
Fund Balances, July 1	<u>2,371.34</u>	<u>-</u>	<u>2,371.34</u>	<u>2,371.34</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 7,602.09</u>	<u>\$ 7,602.09</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, 2020**

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

	2020		ACTUAL	VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Regular Programs - Instruction				
Salaries of Teachers:				
Preschool/Kindergarten	\$ 294,628.00	\$ 40,635.55	\$ 335,263.55	\$ -
Grades 1-5 Salaries of Teachers	1,669,873.00	118,320.40	1,788,193.40	18,321.75
Regular Programs - Undistributed Instruction:				
Other Salaries for Instruction	92,045.00	2,486.00	94,531.00	-
Other Purchased Services	26,778.07	(10,570.50)	16,207.57	5,276.28
General Supplies	111,600.99	44,738.16	156,339.15	45,205.94
Textbooks	1,000.00	855.70	1,855.70	-
Total Regular Programs - Instruction	<u>2,195,925.06</u>	<u>196,465.31</u>	<u>2,392,390.37</u>	<u>68,803.97</u>
Learning and/or Language Disabilities:				
Salaries of Teachers		56,657.00	56,657.00	-
Total Learning and/or Language Disabilities	<u>-</u>	<u>56,657.00</u>	<u>56,657.00</u>	<u>-</u>
Behavioral Disabilities:				
Salaries of Teachers	313,831.00	35,319.00	349,150.00	-
Other Salaries for Instruction	246,498.76	(5,728.96)	240,769.80	-
Purchased Professional-Educational Services	22,478.00	(22,478.00)	-	-
Other Purchased Services (400-500 series)	1,100.00	(1,100.00)	-	-
General Supplies	16,500.00	(2,386.70)	14,113.30	929.33
Other Objects	2,300.00	(899.11)	1,400.89	-
Total Behavioral Disabilities	<u>602,707.76</u>	<u>2,726.23</u>	<u>605,433.99</u>	<u>929.33</u>
Resource Room/Resource Center:				
Salaries of Teachers	331,757.00	(66,631.00)	265,126.00	-
General Supplies	10,500.00	(473.59)	10,026.41	654.61
Total Resource Room/Resource Center	<u>342,257.00</u>	<u>(67,104.59)</u>	<u>275,152.41</u>	<u>654.61</u>
Total Special Education - Instruction	<u>944,964.76</u>	<u>(7,721.36)</u>	<u>937,243.40</u>	<u>1,583.94</u>
Basic Skills/Remedial - Instruction:				
Salaries of Teachers	204,151.00	(36,253.00)	167,898.00	-
Total Basic Skills/Remedial - Instruction	<u>204,151.00</u>	<u>(36,253.00)</u>	<u>167,898.00</u>	<u>-</u>
Bilingual Education - Instruction:				
Salaries of Teachers	42,699.50	999.90	43,699.40	-
General Supplies	500.00	(311.96)	188.04	-
Total Bilingual Education - Instruction	<u>43,199.50</u>	<u>687.94</u>	<u>43,887.44</u>	<u>-</u>
School Sponsored Cocurricular Activities - Instruction:				
Salaries	10,525.00	(751.33)	9,773.67	2,712.67
Supplies & Materials	1,000.00	(35.30)	964.70	-
Total School Sponsored Cocurricular Activities - Instruction	<u>11,525.00</u>	<u>(786.63)</u>	<u>10,738.37</u>	<u>2,712.67</u>
Total Instruction	<u>3,399,765.32</u>	<u>152,392.26</u>	<u>3,552,157.58</u>	<u>73,100.58</u>
Undistributed Expenditures:				
Attendance and Social Work Services:				
Salaries	32,922.00	2,461.45	35,383.45	-
Total Attendance and Social Work Services	<u>32,922.00</u>	<u>2,461.45</u>	<u>35,383.45</u>	<u>-</u>
Health Services:				
Salaries	70,347.00	5,284.00	75,631.00	-
Salaries of Social Services Coordinators	60,676.00	2,756.00	63,432.00	223.60
Other Purchased Services (400-500 series)	100.00	(100.00)	-	-
Supplies and Materials	4,600.00	(1,392.95)	3,207.05	151.37
Total Health Services	<u>135,723.00</u>	<u>6,547.05</u>	<u>142,270.05</u>	<u>374.97</u>
Undistributed Expenditures - Guidance				
Salaries of Other Professional Staff	74,248.00	64,815.00	139,063.00	-
Supplies and Materials	2,850.00	(948.18)	1,901.82	-
Total Undistributed Expenditures - Guidance	<u>77,098.00</u>	<u>63,866.82</u>	<u>140,964.82</u>	<u>-</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

	2020		ACTUAL	VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Educational Media Services/School Library:				
Salaries	\$ 58,983.00	\$ 2,699.00	\$ 61,682.00	\$ -
Supplies and Materials	4,000.00	(0.78)	3,999.22	112.37
Total Educational Media Services/School Library	<u>62,983.00</u>	<u>2,698.22</u>	<u>65,681.22</u>	<u>112.37</u>
Support Services School Administration:				
Salaries of Principals/Assistant Principals	219,394.46	5,936.54	225,331.00	-
Salaries of Secretarial and Clerical Assistants	85,396.00	6,611.24	92,007.24	-
Other Purchased Services	8,410.64	3,976.61	12,387.25	982.46
Supplies and Materials	13,500.00	(5,060.77)	8,439.23	-
Total Support Services School Administration	<u>326,701.10</u>	<u>11,463.62</u>	<u>338,164.72</u>	<u>982.46</u>
Other Operating and Maintenance of Plant				
Salaries	20,359.26	9,249.74	29,609.00	-
Total Other Operations and Maintenance of Plant Services	<u>20,359.26</u>	<u>9,249.74</u>	<u>29,609.00</u>	<u>-</u>
Undistributed Expenditures - Security				
Salaries	49,377.00	(4,849.74)	44,527.26	-
General Supplies	3,050.00	(164.62)	2,885.38	903.13
Total Undistributed Expenditures - Security	<u>52,427.00</u>	<u>(5,014.36)</u>	<u>47,412.64</u>	<u>903.13</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>72,786.26</u>	<u>4,235.38</u>	<u>77,021.64</u>	<u>903.13</u>
Undistributed Expenditures Before Unallocated Benefits	<u>708,213.36</u>	<u>91,272.54</u>	<u>799,485.90</u>	<u>2,372.93</u>
Unallocated Benefits:				
Group Insurance	1,713,075.00		1,713,075.00	-
Total Personal Services - Employee Benefits	<u>1,713,075.00</u>	<u>-</u>	<u>1,713,075.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,421,288.36</u>	<u>91,272.54</u>	<u>2,512,560.90</u>	<u>2,372.93</u>
Total General Current Expense	<u>5,821,053.68</u>	<u>243,664.80</u>	<u>6,064,718.48</u>	<u>75,473.51</u>
Total School Based Expenditures	<u>5,821,053.68</u>	<u>243,664.80</u>	<u>6,064,718.48</u>	<u>75,473.51</u>
Other Financing Sources:				
Operating Transfer In	\$ 5,820,552.30	\$ 243,664.80	\$ 6,064,217.10	\$ (27,516.76)
Total Other Financing Sources	<u>5,820,552.30</u>	<u>243,664.80</u>	<u>6,064,217.10</u>	<u>(27,516.76)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(501.38)	-	(501.38)	47,956.75
Fund Balances, July 1	<u>501.38</u>	<u>-</u>	<u>501.38</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 47,956.75</u>

See Accompanying Auditor's Report

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: WALLACE MIDDLE SCHOOL

	2020				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	\$ 2,376,696.25	\$ 59,084.75	\$ 2,435,781.00	\$ 2,435,781.00	\$ -
Other Purchased Services	16,863.00	2,689.08	19,552.08	13,299.39	6,252.69
General Supplies	141,570.46	34,185.00	175,755.46	132,715.15	43,040.31
Textbooks	1,500.00	(1,260.20)	239.80	239.80	-
Total Regular Programs - Instruction	2,536,629.71	94,698.63	2,631,328.34	2,582,035.34	49,293.00
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	123,950.00	10,013.29	133,963.29	133,963.00	0.29
Other Salaries for Instruction	120,630.29	(34,570.49)	86,059.80	86,059.80	-
Other Purchased Services (400-500 series)	1,500.00	(1,290.00)	210.00	180.00	30.00
General Supplies	11,090.00	(2,110.84)	8,979.16	8,077.12	902.04
Other Objects	3,699.97	(2,076.92)	1,623.05	1,608.09	14.96
Total Cognitive - Mild	260,870.26	(30,034.96)	230,835.30	229,888.01	947.29
Cognitive - Moderate:					
Salaries of Teachers	121,036.00	(19,924.95)	101,111.05	101,111.05	-
Other Salaries for Instruction	76,795.00	(1,006.00)	75,789.00	69,436.95	6,352.05
Purchased Professional-Educational Services	44,956.00	(29,813.80)	15,142.20	15,142.20	-
Other Purchased Services (400-500 series)	1,550.00	(1,438.53)	111.47	111.47	-
General Supplies	5,900.00	(4,100.51)	1,799.49	1,799.49	-
Other Objects	1,400.00	(1,062.98)	337.02	337.02	-
Total Cognitive - Moderate	251,637.00	(57,346.77)	194,290.23	187,938.18	6,352.05
Learning and/or Language Disabilities:					
Salaries of Teachers	198,740.00	3,998.00	202,738.00	202,738.00	-
Other Salaries for Instruction	75,675.00	2,634.00	78,309.00	77,859.00	450.00
Other Purchased Services (400-500 series)	750.00	400.32	1,150.32	349.68	800.64
General Supplies	9,650.00		9,650.00	9,252.36	397.64
Other Objects	960.00		960.00	440.55	519.45
Total Learning and/or Language Disabilities	285,775.00	7,032.32	292,807.32	290,639.59	2,167.73
Behavioral Disabilities:					
Salaries of Teachers	56,383.00	5,207.66	61,590.66	56,907.00	4,683.66
Other Salaries for Instruction	47,595.79	32,703.38	80,299.17	60,096.82	20,202.35
Purchased Professional-Educational Services		2,648.66	2,648.66	2,648.66	-
Other Purchased Services (400-500 series)	400.00		400.00		400.00
General Supplies	3,600.00		3,600.00	2,070.35	1,529.65
Other Objects	1,268.50		1,268.50	296.43	972.07
Total Behavioral Disabilities	109,247.29	40,559.70	149,806.99	122,019.26	27,787.73
Resource Room/Resource Center:					
Salaries of Teachers	649,269.00	63,816.76	713,085.76	713,085.76	-
Other Salaries for Instruction	72,707.00	1,999.44	74,706.44	74,670.00	36.44
General Supplies	11,750.00	(5,519.19)	6,230.81	6,230.81	-
Textbooks	2,850.00		2,850.00	1,164.90	1,685.10
Other Objects	2,129.00	(1,800.00)	329.00	197.47	131.53
Total Resource Room/Resource Center	738,705.00	58,497.01	797,202.01	795,348.94	1,853.07
Total Special Education - Instruction	1,646,234.55	18,707.30	1,664,941.85	1,625,833.98	39,107.87
Bilingual Education - Instruction:					
Salaries of Teachers	542,270.00	(9,671.46)	532,598.54	532,598.54	-
Total Bilingual Education - Instruction	542,270.00	(9,671.46)	532,598.54	532,598.54	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries	13,310.00	1,600.00	14,910.00	12,617.00	2,293.00
Supplies & Materials	1,000.00	(1,000.00)	-	-	-
Total School Sponsored Cocurricular Activities - Instruction	14,310.00	600.00	14,910.00	12,617.00	2,293.00
School Sponsored Athletics - Instruction:					
Salaries	5,120.00		5,120.00	1,280.00	3,840.00
Supplies & Materials	1,000.00	(1,000.00)	-	-	-
Total School Sponsored Athletics - Instruction	6,120.00	(1,000.00)	5,120.00	1,280.00	3,840.00

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, 2020**

SCHOOL: WALLACE MIDDLE SCHOOL

	2020		FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
Other Instructional Programs - Instruction:					
Salaries	\$ 15,150.00	\$ (3,118.75)	\$ 12,031.25	\$ 12,031.25	\$ -
	15,150.00	(3,118.75)	12,031.25	12,031.25	-
Total Instruction	4,760,714.26	100,215.72	4,860,929.98	4,766,396.11	94,533.87
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	31,509.00	1,844.00	33,353.00	33,353.00	-
Supplies and Materials	500.00	(500.00)	-	-	-
Total Attendance and Social Work Services	32,009.00	1,344.00	33,353.00	33,353.00	-
Health Services:					
Salaries	72,668.00	6,063.00	78,731.00	78,731.00	-
Salaries of Social Services Coordinators	55,553.00	4,897.43	60,450.43	60,432.00	18.43
Other Purchased Services (400-500 series)	1,130.68	1,131.72	2,262.40	2,123.90	138.50
Supplies and Materials	3,000.00	(815.56)	2,184.44	2,184.44	-
Total Health Services	132,351.68	11,276.59	143,628.27	143,471.34	156.93
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	146,132.00	31,416.00	177,548.00	177,548.00	-
Other Purchased Services (400-500 series)	1,475.52	1,268.79	2,744.31	2,234.17	510.14
Supplies and Materials	350.00	(125.66)	224.34	143.07	81.27
Total Undistributed Expenditures - Guidance	147,957.52	32,559.13	180,516.65	179,925.24	591.41
Educational Media Services/School Library:					
Salaries	26,660.04	1,970.16	28,630.20	28,630.20	-
Other Purchased Services	2,481.00	3,248.31	5,729.31	4,693.27	1,036.04
Supplies and Materials	6,500.00	(274.71)	6,225.29	6,105.15	120.14
Total Educational Media Services/School Library	35,641.04	4,943.76	40,584.80	39,428.62	1,156.18
Support Services School Administration:					
Salaries of Principals/Assistant Principals	242,260.65	6,450.88	248,711.53	248,710.72	0.81
Salaries of Secretarial and Clerical Assistants	80,356.00	4,792.76	85,148.76	85,148.76	-
Other Purchased Services	10,413.00	859.48	11,272.48	8,772.48	2,500.00
Supplies and Materials	10,250.00	(8,087.47)	2,162.53	1,763.53	399.00
Total Support Services School Administration	343,279.65	4,015.65	347,295.30	344,395.49	2,899.81
Undistributed Expenditures - Security					
Salaries	119,107.00	(7,143.52)	111,963.48	105,799.49	6,163.99
General Supplies	2,200.00	(2,200.00)	-	-	-
Total Other Operations and Maintenance of Plant Services	121,307.00	(9,343.52)	111,963.48	105,799.49	6,163.99
Total Undist. Expend-Oper & Maint of Plant Serv.	121,307.00	(9,343.52)	111,963.48	105,799.49	6,163.99
Undistributed Expenditures Before Unallocated Benefits	812,545.89	44,795.61	857,341.50	846,373.18	10,968.32
Unallocated Benefits:					
Group Insurance	2,325,225.00	-	2,325,225.00	2,325,225.00	-
Total Personal Services - Employee Benefits	2,325,225.00	-	2,325,225.00	2,325,225.00	-
Total Undistributed Expenditures	3,137,770.89	44,795.61	3,182,566.50	3,171,598.18	10,968.32
Total General Current Expense	7,898,485.15	145,011.33	8,043,496.48	7,937,994.29	105,502.19
Capital Outlay:					
Equipment:					
Grades 6-8	-	11,610.00	11,610.00	11,610.00	-
Total Equipment	-	11,610.00	11,610.00	11,610.00	-
Total Capital Outlay	-	11,610.00	11,610.00	11,610.00	-
Total School Based Expenditures	7,898,485.15	156,621.33	8,055,106.48	7,949,604.29	105,502.19
Other Financing Sources:					
Operating Transfer In	\$ 7,896,748.22	\$ 156,621.33	\$ 8,053,369.55	\$ 7,981,692.10	\$ (71,677.45)
Total Other Financing Sources	7,896,748.22	156,621.33	8,053,369.55	7,981,692.10	(71,677.45)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,736.93)	-	(1,736.93)	32,087.81	33,824.74
Fund Balances, July 1	1,736.93	-	1,736.93	1,736.93	-
Fund Balances, June 30	\$ 0.00	\$ -	\$ 0.00	\$ 33,824.74	\$ 33,824.74

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, 2020**

SCHOOL: MARIE DURAND PUBLIC SCHOOL

			2020		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 249,270.00	\$ 14,300.00	\$ 263,570.00	\$ 262,152.72	\$ 1,417.28
Grades 1-5 Salaries of Teachers	1,759,141.00	91,446.85	1,850,587.85	1,850,587.85	-
Other Salaries for Instruction	91,340.00	4,171.00	95,511.00	95,511.00	-
Purchased Professional/Educational Services		14,227.20	14,227.20	14,227.20	-
Other Purchased Services	20,736.48		20,736.48	12,449.82	8,286.66
General Supplies	107,738.00	33,169.00	140,907.00	130,100.72	10,806.28
Total Regular Programs - Instruction	<u>2,228,225.48</u>	<u>157,314.05</u>	<u>2,385,539.53</u>	<u>2,365,029.31</u>	<u>20,510.22</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	261,128.00	14,475.88	275,603.88	270,769.00	4,834.88
Other Salaries for Instruction	75,953.78	28,088.73	104,042.51	101,233.00	2,809.51
Purchased Professional-Educational Services	67,434.00	(26,000.00)	41,434.00	29,368.28	12,065.72
General Supplies	13,300.00		13,300.00	12,651.65	648.35
Other Objects	1,400.00		1,400.00	1,056.59	343.41
Total Learning and/or Language Disabilities	<u>419,215.78</u>	<u>16,564.61</u>	<u>435,780.39</u>	<u>415,078.52</u>	<u>20,701.87</u>
Resource Room/Resource Center:					
Salaries of Teachers	225,832.00	12,507.91	238,339.91	231,653.00	6,686.91
Other Salaries for Instruction	22,180.00	609.95	22,789.95	22,789.95	-
Purchased Professional-Educational Services	22,478.00		22,478.00	22,478.00	-
General Supplies	9,700.00		9,700.00	7,647.50	2,052.50
Total Resource Room/Resource Center	<u>280,190.00</u>	<u>13,117.86</u>	<u>293,307.86</u>	<u>239,300.50</u>	<u>54,007.36</u>
Total Special Education - Instruction	<u>699,405.78</u>	<u>29,682.47</u>	<u>729,088.25</u>	<u>654,379.02</u>	<u>74,709.23</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	191,969.00	66,203.47	258,172.47	173,298.00	84,874.47
General Supplies	2,500.00		2,500.00	2,321.74	178.26
Total Basic Skills/Remedial - Instruction	<u>194,469.00</u>	<u>66,203.47</u>	<u>260,672.47</u>	<u>175,619.74</u>	<u>85,052.73</u>
Bilingual Education - Instruction:					
Salaries of Teachers	74,293.00	6,938.00	81,231.00	81,231.00	-
General Supplies	1,000.00		1,000.00	919.86	80.14
Total Bilingual Education - Instruction	<u>75,293.00</u>	<u>6,938.00</u>	<u>82,231.00</u>	<u>82,150.86</u>	<u>80.14</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	9,950.00	1,600.00	11,550.00	9,389.00	2,161.00
Supplies & Materials	500.00		500.00	500.00	-
Total School Sponsored Cocurricular Activities - Instruction	<u>10,450.00</u>	<u>1,600.00</u>	<u>12,050.00</u>	<u>9,389.00</u>	<u>2,661.00</u>
Total Instruction	<u>3,207,843.26</u>	<u>261,737.99</u>	<u>3,469,581.25</u>	<u>3,286,567.93</u>	<u>183,013.32</u>
Health Services:					
Salaries	62,446.00	2,331.04	64,777.04	63,432.00	1,345.04
Salaries of Social Services Coordinators	79,171.00	8,264.28	87,435.28	87,399.00	36.28
Other Purchased Services (400-500 series)	150.00		150.00	150.00	-
Supplies and Materials	3,209.00		3,209.00	2,489.08	719.92
Total Health Services	<u>144,976.00</u>	<u>10,595.32</u>	<u>155,571.32</u>	<u>153,320.08</u>	<u>2,251.24</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	92,734.00	5,170.50	97,904.50	87,399.00	10,505.50
Supplies and Materials	3,390.00		3,390.00	3,123.78	266.22
Total Undistributed Expenditures - Guidance	<u>96,124.00</u>	<u>5,170.50</u>	<u>101,294.50</u>	<u>90,522.78</u>	<u>10,771.72</u>
Educational Media Services/School Library:					
Salaries	83,899.00	2,000.00	85,899.00	85,899.00	-
Other Purchased Services	6,686.94		6,686.94	4,416.65	2,270.29
Supplies and Materials	2,875.00	(1,000.00)	1,875.00	1,555.71	319.29
Total Educational Media Services/School Library	<u>93,460.94</u>	<u>1,000.00</u>	<u>94,460.94</u>	<u>91,871.36</u>	<u>2,589.58</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, 2020

SCHOOL: MARIE DURAND PUBLIC SCHOOL

			2020		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 219,203.08	\$ 5,932.07	\$ 225,135.15	\$ 225,134.86	\$ 0.29
Salaries of Secretarial and Clerical Assistants	108,964.00	7,737.56	116,701.56	116,318.16	383.40
Other Purchased Services	6,876.04	212.36	7,088.40	6,524.69	563.71
Supplies and Materials	14,470.43	(400.00)	14,070.43	10,739.38	3,331.05
Total Support Services School Administration	<u>349,513.55</u>	<u>13,481.99</u>	<u>362,995.54</u>	<u>358,717.09</u>	<u>4,278.45</u>
Other Operating and Maintenance of Plant					
Salaries	26,133.50	2,718.67	28,852.17	24,559.88	4,292.29
Total Other Operations and Maintenance of Plant Services	<u>26,133.50</u>	<u>2,718.67</u>	<u>28,852.17</u>	<u>24,559.88</u>	<u>4,292.29</u>
Undistributed Expenditures - Security					
Salaries	29,411.00	685.71	30,096.71	26,187.04	3,909.67
General Supplies	800.00		800.00	800.00	-
Total Undistributed Expenditures - Security	<u>30,211.00</u>	<u>685.71</u>	<u>30,896.71</u>	<u>26,987.04</u>	<u>3,909.67</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>56,344.50</u>	<u>3,404.38</u>	<u>59,748.88</u>	<u>51,546.92</u>	<u>8,201.96</u>
Undistributed Expenditures Before Unallocated Benefits	<u>740,418.99</u>	<u>33,652.19</u>	<u>774,071.18</u>	<u>745,978.23</u>	<u>28,092.95</u>
Unallocated Benefits:					
Group Insurance	1,542,975.00	24,500.00	1,567,475.00	1,567,475.00	-
Total Personal Services - Employee Benefits	<u>1,542,975.00</u>	<u>24,500.00</u>	<u>1,567,475.00</u>	<u>1,567,475.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,283,393.99</u>	<u>58,152.19</u>	<u>2,341,546.18</u>	<u>2,313,453.23</u>	<u>28,092.95</u>
Total General Current Expense	<u>5,491,237.25</u>	<u>319,890.18</u>	<u>5,811,127.43</u>	<u>5,600,021.16</u>	<u>211,106.27</u>
Total School Based Expenditures	<u>5,491,237.25</u>	<u>319,890.18</u>	<u>5,811,127.43</u>	<u>5,600,021.16</u>	<u>211,106.27</u>
Other Financing Sources:					
Operating Transfer In	\$ 5,490,372.30	\$ 319,890.18	\$ 5,810,262.48	\$ 5,602,277.23	\$ (207,985.25)
Total Other Financing Sources	<u>5,490,372.30</u>	<u>319,890.18</u>	<u>5,810,262.48</u>	<u>5,602,277.23</u>	<u>(207,985.25)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(864.95)	-	(864.95)	2,256.07	3,121.02
Fund Balances, July 1	<u>864.95</u>	<u>-</u>	<u>864.95</u>	<u>864.95</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ -</u>	<u>\$ (0.00)</u>	<u>\$ 3,121.02</u>	<u>\$ 3,121.02</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, 2020

SCHOOL: JOHNSTONE PUBLIC SCHOOL

			2020		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 1-5 Salaries of Teachers	\$ 115,316.00	\$ 6,429.59	\$ 121,745.59	\$ 119,964.00	\$ 1,781.59
Grades 6-8 Salaries of Teachers	469,260.00	78,569.20	547,829.20	499,004.71	48,824.49
Grades 9-12 Salaries of Teachers	552,136.50	(11,214.94)	540,921.56	537,997.50	2,924.06
Regular Programs - Undistributed Instruction:					
Other Purchased Services	11,607.12	36.09	11,643.21	7,978.20	3,665.01
General Supplies	53,046.00		53,046.00	19,097.50	33,948.50
Textbooks			-		-
Total Regular Programs - Instruction	<u>1,201,365.62</u>	<u>73,819.94</u>	<u>1,275,185.56</u>	<u>1,184,041.91</u>	<u>91,143.65</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	9,085.00	500.00	9,585.00	8,095.00	1,490.00
Supplies & Materials	500.00	(500.00)	-		-
Total School Sponsored Cocurricular Activities - Instruction	<u>9,585.00</u>	<u>-</u>	<u>9,585.00</u>	<u>8,095.00</u>	<u>1,490.00</u>
Total Instruction	<u>1,210,950.62</u>	<u>73,819.94</u>	<u>1,284,770.56</u>	<u>1,192,136.91</u>	<u>92,633.65</u>
Undistributed Expenditures:					
Health Services:					
Salaries	76,750.00	(76,750.00)	-		-
Supplies and Materials	1,800.00	(675.00)	1,125.00		1,125.00
Total Health Services	<u>78,550.00</u>	<u>(77,425.00)</u>	<u>1,125.00</u>	<u>-</u>	<u>1,125.00</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	29,366.50	1,637.37	31,003.87	28,909.36	2,094.51
Supplies and Materials	1,100.00		1,100.00		1,100.00
Total Undistributed Expenditures - Guidance	<u>30,466.50</u>	<u>1,637.37</u>	<u>32,103.87</u>	<u>28,909.36</u>	<u>3,194.51</u>
Educational Media Services/School Library:					
Salaries	79,171.00	8,228.00	87,399.00	87,399.00	-
Supplies and Materials	500.00		500.00		500.00
Total Educational Media Services/School Library	<u>79,671.00</u>	<u>8,228.00</u>	<u>87,899.00</u>	<u>87,399.00</u>	<u>500.00</u>

See Accompanying Auditor's Report

CITY OF VINELAND SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: JOHNSTONE PUBLIC SCHOOL

	2020		ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Support Services School Administration:				
Salaries of Principals/Assistant Principals	\$ 168,716.76	\$ (100,541.89)	\$ 68,174.87	\$ 9,260.44
Salaries of Secretarial and Clerical Assistants	37,516.00	20,712.89	58,228.89	58,228.89
Other Purchased Services	3,500.52	675.00	4,175.52	3,044.03
Supplies and Materials	2,500.00		2,500.00	166.50
Total Support Services School Administration	<u>212,233.28</u>	<u>(79,154.00)</u>	<u>133,079.28</u>	<u>70,699.86</u>
Undistributed Expenditures - Custodial Services				
Salaries of Non-Instructional Aides	6,865.64	642.85	7,508.49	7,508.49
Total Other Operations and Maintenance of Plant Services	<u>6,865.64</u>	<u>642.85</u>	<u>7,508.49</u>	<u>7,508.49</u>
Undistributed Expenditures - Security				
Salaries of Non-Instructional Aides	25,775.00	685.71	26,460.71	26,046.54
General Supplies	3,550.00	(3,492.00)	58.00	58.00
Total Undistributed Expenditures - Security	<u>29,325.00</u>	<u>(2,806.29)</u>	<u>26,518.71</u>	<u>26,104.54</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>36,190.64</u>	<u>(2,163.44)</u>	<u>34,027.20</u>	<u>33,613.03</u>
Undistributed Expenditures Before Unallocated Benefits	<u>437,111.42</u>	<u>(148,877.07)</u>	<u>288,234.35</u>	<u>220,621.25</u>
Unallocated Benefits:				
Group Insurance	590,625.00		590,625.00	590,625.00
Total Personal Services - Employee Benefits	<u>590,625.00</u>	<u>-</u>	<u>590,625.00</u>	<u>590,625.00</u>
Total Undistributed Expenditures	<u>1,027,736.42</u>	<u>(148,877.07)</u>	<u>878,859.35</u>	<u>811,246.25</u>
Total General Current Expense	<u>2,238,687.04</u>	<u>(75,057.13)</u>	<u>2,163,629.91</u>	<u>2,003,383.16</u>
Total School Based Expenditures	<u>2,238,687.04</u>	<u>(75,057.13)</u>	<u>2,163,629.91</u>	<u>2,003,383.16</u>
Other Financing Sources:				
Operating Transfer In	\$ 2,238,513.04	\$ (75,057.13)	\$ 2,163,455.91	\$ 2,003,847.16
Total Other Financing Sources	<u>2,238,513.04</u>	<u>(75,057.13)</u>	<u>2,163,455.91</u>	<u>2,003,847.16</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(174.00)	-	(174.00)	464.00
Fund Balances, July 1	<u>174.00</u>	<u>-</u>	<u>174.00</u>	<u>174.00</u>
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 638.00</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

			2020		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 423,239.00	\$ 25,385.00	\$ 448,624.00	\$ 448,624.00	\$ -
Grades 1-5 Salaries of Teachers	1,850,832.00	166,697.40	2,017,529.40	1,999,371.97	18,157.43
Other Salaries for Instruction	129,974.00	(15,250.00)	114,724.00	114,724.00	-
Purchased Professional/Educational Services		32,716.26	32,716.26	32,716.26	-
Other Purchased Services	20,985.99	(2,537.99)	18,448.00	14,061.24	4,386.76
General Supplies	117,872.00	29,217.99	147,089.99	133,580.12	13,509.87
Total Regular Programs - Instruction	2,542,902.99	236,228.66	2,779,131.65	2,743,077.59	36,054.06
Resource Room/Resource Center:					
Salaries of Teachers	375,517.00	23,418.00	398,935.00	397,060.00	1,875.00
General Supplies	10,500.00		10,500.00	10,411.10	88.90
Total Resource Room/Resource Center	386,017.00	23,418.00	409,435.00	407,471.10	1,963.90
Total Special Education - Instruction	386,017.00	23,418.00	409,435.00	407,471.10	1,963.90
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	246,756.00	(72,412.26)	174,343.74	154,778.52	19,565.22
General Supplies	2,000.00	(2,000.00)	-	-	-
Total Basic Skills/Remedial - Instruction	248,756.00	(74,412.26)	174,343.74	154,778.52	19,565.22
Bilingual Education - Instruction:					
Salaries of Teachers	63,335.00	5,697.00	69,032.00	69,032.00	-
General Supplies	250.00	(7.58)	242.42	242.42	-
Total Bilingual Education - Instruction	63,585.00	5,689.42	69,274.42	69,274.42	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries	10,525.00	288.00	10,813.00	9,915.00	898.00
Total School Sponsored Cocurricular Activities - Instruction	10,525.00	288.00	10,813.00	9,915.00	898.00
Total Instruction	3,251,785.99	191,211.82	3,442,997.81	3,384,516.63	58,481.18
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	23,507.00	1,683.70	25,190.70	25,190.70	-
Total Attendance and Social Work Services	23,507.00	1,683.70	25,190.70	25,190.70	-
Health Services:					
Salaries	85,699.00	200.00	85,899.00	85,899.00	-
Salaries of Social Services Coordinators	64,624.00	6,453.19	71,077.19	71,031.00	46.19
Purchased Professional/Technical Services	1,800.00	(1,800.00)	-	-	-
Other Purchased Services (400-500 series)	1,030.68	1,915.94	2,946.62	2,614.89	331.73
Supplies and Materials	1,700.00	(576.67)	1,123.33	1,123.33	-
Total Health Services	154,853.68	6,192.46	161,046.14	160,668.22	377.92
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	97,208.00	(23,177.00)	74,031.00	74,031.00	-
Supplies and Materials	200.00	(27.49)	172.51	172.51	-
Total Undistributed Expenditures - Guidance	97,408.00	(23,204.49)	74,203.51	74,203.51	-
Educational Media Services/School Library:					
Salaries	59,983.00	3,344.43	63,327.43	62,182.00	1,145.43
Supplies and Materials	6,300.00	(1,589.44)	4,710.56	4,710.56	-
Total Educational Media Services/School Library	66,283.00	1,754.99	68,037.99	66,892.56	1,145.43
Support Services School Administration:					
Salaries of Principals/Assistant Principals	244,777.94	(7,397.05)	237,380.89	237,380.89	-
Salaries of Secretarial and Clerical Assistants	73,248.00	6,604.12	79,852.12	78,846.05	1,006.07
Other Purchased Services	3,708.32	388.48	4,096.80	3,568.44	528.36
Supplies and Materials	12,000.00	127.71	12,127.71	10,874.91	1,252.80
Total Support Services School Administration	333,734.26	(276.74)	333,457.52	330,670.29	2,787.23
Other Operating and Maintenance of Plant					
Salaries	20,697.15	11,399.65	32,096.80	32,096.80	-
Total Other Operations and Maintenance of Plant Services	20,697.15	11,399.65	32,096.80	32,096.80	-

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, 2020

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

	2020				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Undistributed Expenditures - Security					
Salaries	\$ 26,615.00	\$ 685.71	\$ 27,300.71	\$ 27,275.26	\$ 25.45
General Supplies	3,550.00	849.35	4,399.35	4,399.35	-
Total Undistributed Expenditures - Security	<u>30,165.00</u>	<u>1,535.06</u>	<u>31,700.06</u>	<u>31,674.61</u>	<u>25.45</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>50,862.15</u>	<u>12,934.71</u>	<u>63,796.86</u>	<u>63,771.41</u>	<u>25.45</u>
Undistributed Expenditures Before Unallocated Benefits	<u>726,648.09</u>	<u>(915.37)</u>	<u>725,732.72</u>	<u>721,396.69</u>	<u>4,336.03</u>
Unallocated Benefits:					
Group Insurance	1,429,425.00	24,500.00	1,453,925.00	1,453,925.00	-
Total Personal Services - Employee Benefits	<u>1,429,425.00</u>	<u>24,500.00</u>	<u>1,453,925.00</u>	<u>1,453,925.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,156,073.09</u>	<u>23,584.63</u>	<u>2,179,657.72</u>	<u>2,175,321.69</u>	<u>4,336.03</u>
Total General Current Expense	<u>5,407,859.08</u>	<u>214,796.45</u>	<u>5,622,655.53</u>	<u>5,559,838.32</u>	<u>62,817.21</u>
Total School Based Expenditures	<u>5,407,859.08</u>	<u>214,796.45</u>	<u>5,622,655.53</u>	<u>5,559,838.32</u>	<u>62,817.21</u>
Other Financing Sources:					
Operating Transfer In	5,407,434.21	214,796.45	5,622,230.66	5,574,357.61	(47,873.05)
Total Other Financing Sources	<u>5,407,434.21</u>	<u>214,796.45</u>	<u>5,622,230.66</u>	<u>5,574,357.61</u>	<u>(47,873.05)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(424.87)	-	(424.87)	14,519.29	14,944.16
Fund Balances, July 1	<u>424.87</u>	<u>-</u>	<u>424.87</u>	<u>424.87</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 14,944.16</u>	<u>\$ 14,944.16</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, 2020**

SCHOOL: SABATER ELEMENTARY SCHOOL

	2020		FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 265,851.00	\$ 42,010.85	\$ 307,861.85	\$ 307,861.00	\$ 0.85
Grades 1-5 Salaries of Teachers	1,690,891.50	233,879.50	1,924,771.00	1,889,032.53	35,738.47
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	68,643.00	1,854.00	70,497.00	70,497.00	-
Purchased Professional/Educational Services		15,206.40	15,206.40	15,206.40	-
Purchased Technical Services			-	-	-
Other Purchased Services	22,996.56	(2,186.53)	20,810.03	18,672.77	2,137.26
General Supplies	179,727.92	61,655.00	241,382.92	230,019.45	11,363.47
Textbooks	2,500.00	(1,098.00)	1,402.00	1,401.09	0.91
Total Regular Programs - Instruction	<u>2,230,609.98</u>	<u>351,321.22</u>	<u>2,581,931.20</u>	<u>2,532,690.24</u>	<u>49,240.96</u>
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	121,982.00	6,481.00	128,463.00	128,463.00	-
Other Salaries for Instruction	108,570.02	2,969.98	111,540.00	111,540.00	-
Other Purchased Services (400-500 series)	900.00	(782.08)	117.92	117.92	-
General Supplies	5,700.00	(246.92)	5,453.08	5,453.08	-
Other Objects	1,300.00	(441.11)	858.89	558.89	300.00
Total Cognitive - Mild	<u>238,452.02</u>	<u>7,980.87</u>	<u>246,432.89</u>	<u>246,132.89</u>	<u>300.00</u>
Resource Room/Resource Center:					
Salaries of Teachers	449,303.00	(3,685.00)	445,618.00	445,618.00	-
Other Salaries for Instruction	40,666.00	(17,662.00)	23,004.00	23,004.00	-
General Supplies	11,300.00	(6,500.00)	4,800.00	4,800.00	-
Total Resource Room/Resource Center	<u>501,269.00</u>	<u>(27,847.00)</u>	<u>473,422.00</u>	<u>473,422.00</u>	<u>-</u>
Total Special Education - Instruction	<u>739,721.02</u>	<u>(19,866.13)</u>	<u>719,854.89</u>	<u>719,554.89</u>	<u>300.00</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	299,858.00	(52,429.00)	247,429.00	247,429.00	-
Total Basic Skills/Remedial - Instruction	<u>299,858.00</u>	<u>(52,429.00)</u>	<u>247,429.00</u>	<u>247,429.00</u>	<u>-</u>
Bilingual Education - Instruction:					
Salaries of Teachers	1,225,611.00	21,184.85	1,246,795.85	1,246,795.85	-
Other Salaries for Instruction	70,582.00	3,335.71	73,917.71	56,763.81	17,153.90
General Supplies	13,500.00	(1,156.00)	12,344.00	12,343.30	0.70
Total Bilingual Education - Instruction	<u>1,309,693.00</u>	<u>23,364.56</u>	<u>1,333,057.56</u>	<u>1,315,902.96</u>	<u>17,154.60</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	13,345.00		13,345.00	12,609.00	736.00
Supplies & Materials	500.00	(253.00)	247.00	207.14	39.86
Total School Sponsored Cocurricular Activities - Instruction	<u>13,845.00</u>	<u>(253.00)</u>	<u>13,592.00</u>	<u>12,816.14</u>	<u>775.86</u>
Total Instruction	<u>4,593,727.00</u>	<u>302,137.65</u>	<u>4,895,864.65</u>	<u>4,828,393.23</u>	<u>67,471.42</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	40,054.00	(36,196.80)	3,857.20	3,857.10	0.10
Total Attendance and Social Work Services	<u>40,054.00</u>	<u>(36,196.80)</u>	<u>3,857.20</u>	<u>3,857.10</u>	<u>0.10</u>
Health Services:					
Salaries	64,324.00	33,906.65	98,230.65	98,230.65	-
Salaries of Social Services Coordinators	112,128.50	10,736.10	122,864.60	113,721.14	9,143.46
Other Purchased Services (400-500 series)	50.00	(50.00)	-	-	-
Supplies and Materials	5,500.00	(88.86)	5,411.14	5,411.14	-
Total Health Services	<u>182,002.50</u>	<u>44,503.89</u>	<u>226,506.39</u>	<u>217,362.93</u>	<u>9,143.46</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	96,023.00	63,407.00	159,430.00	159,430.00	-
Supplies and Materials	1,400.00	(907.42)	492.58	492.58	-
Total Undistributed Expenditures - Guidance	<u>97,423.00</u>	<u>62,499.58</u>	<u>159,922.58</u>	<u>159,922.58</u>	<u>-</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

SCHOOL: SABATER ELEMENTARY SCHOOL

			2020		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Educational Media Services/School Library:					
Salaries	\$ 115,876.00	\$ 9,822.81	\$ 125,698.81	\$ 125,698.60	\$ 0.21
Supplies and Materials	5,700.00	(2,225.21)	3,474.79	3,397.45	77.34
Total Educational Media Services/School Library	<u>121,576.00</u>	<u>7,597.60</u>	<u>129,173.60</u>	<u>129,096.05</u>	<u>77.55</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	168,716.77	64,473.31	233,190.08	233,190.08	-
Salaries of Secretarial and Clerical Assistants	52,524.00	81,303.13	133,827.13	133,318.70	508.43
Other Purchased Services	3,650.52	579.54	4,230.06	4,123.73	106.33
Supplies and Materials	14,256.00	(372.00)	13,884.00	13,883.99	0.01
Total Support Services School Administration	<u>239,147.29</u>	<u>145,983.98</u>	<u>385,131.27</u>	<u>384,516.50</u>	<u>614.77</u>
Other Operating and Maintenance of Plant					
Salaries	30,217.74	10,291.17	40,508.91	40,508.91	-
Total Other Operations and Maintenance of Plant Services	<u>30,217.74</u>	<u>10,291.17</u>	<u>40,508.91</u>	<u>40,508.91</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	47,829.00	(12,894.96)	34,934.04	34,934.04	-
General Supplies	5,800.00	4,723.59	10,523.59	10,523.59	-
Total Undistributed Expenditures - Security	<u>53,629.00</u>	<u>(8,171.37)</u>	<u>45,457.63</u>	<u>45,457.63</u>	<u>-</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>83,846.74</u>	<u>2,119.80</u>	<u>85,966.54</u>	<u>85,966.54</u>	<u>-</u>
Undistributed Expenditures Before Unallocated Benefits	<u>764,049.53</u>	<u>226,508.05</u>	<u>990,557.58</u>	<u>980,721.70</u>	<u>9,835.88</u>
Unallocated Benefits:					
Group Insurance	2,145,675.00	21,250.00	2,166,925.00	2,166,925.00	-
Total Personal Services - Employee Benefits	<u>2,145,675.00</u>	<u>21,250.00</u>	<u>2,166,925.00</u>	<u>2,166,925.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,909,724.53</u>	<u>247,758.05</u>	<u>3,157,482.58</u>	<u>3,147,646.70</u>	<u>9,835.88</u>
Total General Current Expense	<u>7,503,451.53</u>	<u>549,895.70</u>	<u>8,053,347.23</u>	<u>7,976,039.93</u>	<u>77,307.30</u>
Other Financing Sources:					
Operating Transfer In	7,502,664.61	549,895.70	8,052,560.31	7,986,817.88	(65,742.43)
Total Other Financing Sources	<u>7,502,664.61</u>	<u>549,895.70</u>	<u>8,052,560.31</u>	<u>7,986,817.88</u>	<u>(65,742.43)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(786.92)	-	(786.92)	10,777.95	11,564.87
Fund Balances, July 1	<u>786.92</u>	<u>-</u>	<u>786.92</u>	<u>786.92</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 11,564.87</u>	<u>\$ 11,564.87</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, 2020**

SCHOOL: PETWAY ELEMENTARY SCHOOL

	2020		FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 255,648.00	\$ 10,797.00	\$ 266,445.00	\$ 266,445.00	\$ -
Grades 1-5 Salaries of Teachers	1,645,257.00	140,793.55	1,786,050.55	1,786,049.61	0.94
Other Salaries for Instruction	88,978.48	5,585.52	94,564.00	94,564.00	-
Other Purchased Services	17,720.18	(3,939.66)	13,780.52	11,800.84	1,979.68
General Supplies	129,958.60	31,137.46	161,096.06	143,394.23	17,701.83
Textbooks	100.00	(100.00)	-	-	-
Total Regular Programs - Instruction	2,137,662.26	184,273.87	2,321,936.13	2,302,253.68	19,682.45
Special Education - Instruction:					
Cognitive - Moderate:					
Salaries of Teachers	123,292.00	8,271.00	131,563.00	130,063.00	1,500.00
Other Salaries for Instruction	197,560.58	6,605.42	204,166.00	186,633.85	17,532.15
Other Purchased Services (400-500 series)	900.00	(900.00)	-	-	-
General Supplies	4,400.00		4,400.00	4,394.58	5.42
Other Objects	1,350.00	(570.00)	780.00	729.38	50.62
Total Cognitive - Moderate	327,502.58	13,406.42	340,909.00	321,820.81	19,088.19
Learning and/or Language Disabilities:					
Salaries of Teachers		78,731.00	78,731.00	78,731.00	-
Total Learning and/or Language Disabilities	-	78,731.00	78,731.00	78,731.00	-
Auditory Impairments:					
Salaries of Teachers	116,479.00	(50,747.00)	65,732.00	65,732.00	-
Other Salaries for Instruction	122,230.00	39,520.76	161,750.76	161,247.84	502.92
Purchased Professional-Educational Services	44,956.00	(44,956.00)	-	-	-
Other Purchased Services (400-500 series)	1,900.00	(1,900.00)	-	-	-
General Supplies	4,100.00		4,100.00	4,095.29	4.71
Other Objects	650.00	(150.70)	499.30	388.30	111.00
Total Auditory Impairments	290,315.00	(58,232.94)	232,082.06	231,463.43	618.63
Resource Room/Resource Center:					
Salaries of Teachers	323,379.00	74,981.00	398,360.00	398,360.00	-
Other Salaries for Instruction	75,524.00	49,452.91	124,976.91	119,819.97	5,156.94
Purchased Professional-Educational Services	22,478.00	(22,478.00)	-	-	-
General Supplies	8,476.06	(63.42)	8,412.64	8,365.68	46.96
Total Resource Room/Resource Center	429,857.06	101,892.49	531,749.55	526,545.65	5,203.90
Total Special Education - Instruction	1,047,674.64	135,796.97	1,183,471.61	1,158,560.89	24,910.72
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	185,825.00	(30,394.00)	155,431.00	155,431.00	-
General Supplies	500.00	(500.00)	-	-	-
Total Basic Skills/Remedial - Instruction	186,325.00	(30,894.00)	155,431.00	155,431.00	-
Bilingual Education - Instruction:					
Salaries of Teachers		75,031.00	75,031.00	75,031.00	-
General Supplies	100.00		100.00	94.83	5.17
Total Bilingual Education - Instruction	100.00	75,031.00	75,131.00	75,125.83	5.17
School Sponsored Cocurricular Activities - Instruction:					
Salaries	8,405.00	(1,434.06)	6,970.94	6,677.00	293.94
Total School Sponsored Cocurricular Activities - Instruction	8,405.00	(1,434.06)	6,970.94	6,677.00	293.94
Total Instruction	3,380,166.90	362,773.78	3,742,940.68	3,698,048.40	44,892.28

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, 2020**

SCHOOL: PETWAY ELEMENTARY SCHOOL

			2020		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 23,507.00	\$ 2,961.70	\$ 26,468.70	\$ 26,468.70	\$ -
Total Attendance and Social Work Services	23,507.00	2,961.70	26,468.70	26,468.70	-
Health Services:					
Salaries	72,093.00	5,812.00	77,905.00	77,905.00	-
Salaries of Social Services Coordinators	70,097.00	7,108.35	77,205.35	77,131.00	74.35
Other Purchased Services (400-500 series)	50.00	(50.00)	-	-	-
Supplies and Materials	2,000.00	(290.00)	1,710.00	1,709.02	0.98
Total Health Services	144,240.00	12,580.35	156,820.35	156,745.02	75.33
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	116,423.00	(29,024.00)	87,399.00	87,399.00	-
Other Purchased Services (400-500 series)	1,030.68	1,919.22	2,949.90	2,135.87	814.03
Supplies and Materials	1,800.00	(1,125.00)	675.00	674.95	0.05
Total Undistributed Expenditures - Guidance	119,253.68	(28,229.78)	91,023.90	90,209.82	814.08
Educational Media Services/School Library:					
Salaries	86,399.00	(4,400.00)	81,999.00	81,999.00	-
Supplies and Materials	4,200.00	(2,150.00)	2,050.00	2,024.56	25.44
Total Educational Media Services/School Library	90,599.00	(6,550.00)	84,049.00	84,023.56	25.44
Support Services School Administration:					
Salaries of Principals/Assistant Principals	230,393.55	6,183.85	236,577.40	236,576.61	0.79
Salaries of Secretarial and Clerical Assistants	68,831.00	5,703.08	74,534.08	74,534.08	-
Other Purchased Services	5,595.96	6,362.09	11,958.05	9,976.37	1,981.68
Supplies and Materials	9,100.00	(6,900.74)	2,199.26	2,199.26	-
Total Support Services School Administration	313,920.51	11,348.28	325,268.79	323,286.32	1,982.47
Other Operating and Maintenance of Plant					
Salaries	17,337.38	(3,130.38)	14,207.00	13,886.60	320.40
Total Other Operations and Maintenance of Plant Services	17,337.38	(3,130.38)	14,207.00	13,886.60	320.40
Undistributed Expenditures - Security					
Salaries	21,456.00	573.54	22,029.54	21,947.06	82.48
General Supplies	1,450.00	510.00	1,960.00	1,956.00	4.00
Total Other Operations and Maintenance of Plant Services	22,906.00	1,083.54	23,989.54	23,903.06	86.48
Total Undist. Expend-Oper & Maint of Plant Serv.	40,243.38	(2,046.84)	38,196.54	37,789.66	406.88
Undistributed Expenditures Before Unallocated Benefits					
	731,763.57	(9,936.29)	721,827.28	718,523.08	3,304.20
Unallocated Benefits:					
Group Insurance	1,668,700.00	-	1,668,700.00	1,668,700.00	-
Total Personal Services - Employee Benefits	1,668,700.00	-	1,668,700.00	1,668,700.00	-
Total Undistributed Expenditures	2,400,463.57	(9,936.29)	2,390,527.28	2,387,223.08	3,304.20
Total General Current Expense	5,780,630.47	352,837.49	6,133,467.96	6,085,271.48	48,196.48
Total School Based Expenditures	5,780,630.47	352,837.49	6,133,467.96	6,085,271.48	48,196.48
Other Financing Sources:					
Operating Transfer In	\$ 5,779,525.11	\$ 352,837.49	\$ 6,132,362.60	\$ 6,101,596.76	\$ (30,765.84)
Total Other Financing Sources	5,779,525.11	352,837.49	6,132,362.60	6,101,596.76	(30,765.84)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
	(1,105.36)	-	(1,105.36)	16,325.28	17,430.64
Fund Balances, July 1	1,105.36	-	1,105.36	1,105.36	-
Fund Balances, June 30	\$ 0.00	\$ -	\$ 0.00	\$ 17,430.64	\$ 17,430.64

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, 2020**

SCHOOL: ANTHONY ROSSI ELEMENTARY SCHOOL

			2020		VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 350,428.00	\$ 15,515.00	\$ 365,943.00	\$ 356,656.62	\$ 9,286.38
Grades 1-5 Salaries of Teachers	1,942,981.00	182,914.40	2,125,895.40	2,125,895.40	-
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	128,349.00	(475.60)	127,873.40	127,873.40	-
Other Purchased Services (400-500 series)	21,815.44	8,065.61	29,881.05	13,364.97	16,516.08
General Supplies	157,710.00	20,477.80	178,187.80	171,576.82	6,610.98
Textbooks	1,500.00	(1,500.00)	-	-	-
Total Regular Programs - Instruction	<u>2,602,783.44</u>	<u>224,997.21</u>	<u>2,827,780.65</u>	<u>2,795,367.21</u>	<u>32,413.44</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	334,746.00	17,533.90	352,279.90	351,250.00	1,029.90
Other Salaries for Instruction	144,677.10	4,356.90	149,034.00	145,746.12	3,287.88
Purchased Professional-Educational Services	22,478.00	(22,478.00)	-	-	-
General Supplies	16,400.00	(40.00)	16,360.00	13,825.03	2,534.97
Other Objects	3,183.38	(1,217.51)	1,965.87	1,088.58	877.29
Total Learning and/or Language Disabilities	<u>521,484.48</u>	<u>(1,844.71)</u>	<u>519,639.77</u>	<u>511,909.73</u>	<u>7,730.04</u>
Resource Room/Resource Center:					
Salaries of Teachers	416,185.00	61,170.00	477,355.00	477,355.00	-
Other Salaries for Instruction	189,828.75	(42,264.75)	147,564.00	136,864.22	10,699.78
Purchased Professional-Educational Services	22,478.00	(22,478.00)	-	-	-
General Supplies	5,972.38	2,422.36	8,394.74	8,169.13	225.61
Other Objects	1,750.00	(1,750.00)	-	-	-
Total Resource Room/Resource Center	<u>636,214.13</u>	<u>(2,900.39)</u>	<u>633,313.74</u>	<u>622,388.35</u>	<u>10,925.39</u>
Autism:					
Other Salaries for Instruction		48,540.00	48,540.00	48,540.00	-
Purchased Professional-Educational Services		51,749.88	51,749.88	51,749.88	-
Total Autism	<u>-</u>	<u>100,289.88</u>	<u>100,289.88</u>	<u>100,289.88</u>	<u>-</u>
Total Special Education - Instruction	<u>1,157,698.61</u>	<u>95,544.78</u>	<u>1,253,243.39</u>	<u>1,234,587.96</u>	<u>18,655.43</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	209,050.00	23,180.00	232,230.00	232,230.00	-
Total Basic Skills/Remedial - Instruction	<u>209,050.00</u>	<u>23,180.00</u>	<u>232,230.00</u>	<u>232,230.00</u>	<u>-</u>
Bilingual Education - Instruction:					
Salaries of Teachers	27,766.50	28,640.50	56,407.00	56,407.00	-
Total Bilingual Education - Instruction	<u>27,766.50</u>	<u>28,640.50</u>	<u>56,407.00</u>	<u>56,407.00</u>	<u>-</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	11,245.00	(2,945.00)	8,300.00	8,300.00	-
Supplies & Materials	500.00	(81.20)	418.80	418.80	-
Total School Sponsored Cocurricular Activities - Instruction	<u>11,745.00</u>	<u>(3,026.20)</u>	<u>8,718.80</u>	<u>8,718.80</u>	<u>-</u>
Total Instruction	<u>4,009,043.55</u>	<u>369,336.29</u>	<u>4,378,379.84</u>	<u>4,327,310.97</u>	<u>51,068.87</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	73,349.00	(37,308.00)	36,041.00	36,041.00	-
Other Purchased Services (400-500 series)	1,540.00	66.33	1,606.33	1,606.33	-
Total Attendance and Social Work Services	<u>74,889.00</u>	<u>(37,241.67)</u>	<u>37,647.33</u>	<u>37,647.33</u>	<u>-</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

SCHOOL: ANTHONY ROSSI ELEMENTARY SCHOOL

			2020		VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Health Services:					
Salaries	\$ 71,793.00	\$ 6,938.00	\$ 78,731.00	\$ 78,731.00	\$ -
Salaries of Social Services Coordinators	70,097.00	7,034.00	77,131.00	77,131.00	-
Supplies and Materials	4,200.00	(1,572.05)	2,627.95	1,774.30	853.65
Total Health Services	<u>146,090.00</u>	<u>12,399.95</u>	<u>158,489.95</u>	<u>157,636.30</u>	<u>853.65</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	83,154.00	(21,972.00)	61,182.00	61,182.00	-
Supplies and Materials	1,200.00	(394.19)	805.81	805.81	-
Total Undistributed Expenditures - Guidance	<u>84,354.00</u>	<u>(22,366.19)</u>	<u>61,987.81</u>	<u>61,987.81</u>	<u>-</u>
Educational Media Services/School Library:					
Salaries	68,597.00	7,034.00	75,631.00	75,631.00	-
Supplies and Materials	5,800.00	(3,402.87)	2,397.13	2,397.13	-
Total Educational Media Services/School Library	<u>74,397.00</u>	<u>3,631.13</u>	<u>78,028.13</u>	<u>78,028.13</u>	<u>-</u>
Undistributed Expenditures - Support Services School Administration:					
Salaries of Principals/Assistant Principals	205,410.00	10,836.20	216,246.20	209,414.84	6,831.36
Salaries of Secretarial and Clerical Assistants	31,584.00	12,298.02	43,882.02	27,345.57	16,536.45
Other Purchased Services	5,295.96	6,027.28	11,323.24	8,881.55	2,441.69
Supplies and Materials	8,015.00	740.53	8,755.53	5,260.53	3,495.00
Total Undistributed Expenditures - Support Services School Admin	<u>250,304.96</u>	<u>29,902.03</u>	<u>280,206.99</u>	<u>250,902.49</u>	<u>29,304.50</u>
Undistributed Expenditures - Custodial Services					
Salaries of Non-Instructional Aides	21,463.32	15,758.68	37,222.00	36,018.12	1,203.88
Total Undistributed Expenditures - Custodial Services	<u>21,463.32</u>	<u>15,758.68</u>	<u>37,222.00</u>	<u>36,018.12</u>	<u>1,203.88</u>
Undistributed Expenditures - Security					
Salaries	44,343.00	(15,835.00)	28,508.00	28,508.00	-
General Supplies	4,930.00	(4,016.63)	913.37	913.37	-
Total Undistributed Expenditures - Security	<u>49,273.00</u>	<u>(19,851.63)</u>	<u>29,421.37</u>	<u>29,421.37</u>	<u>-</u>
Total Undistributed Expenditures - Oper & Maint of Plant Serv	<u>70,736.32</u>	<u>(4,092.95)</u>	<u>66,643.37</u>	<u>65,439.49</u>	<u>1,203.88</u>
Undistributed Expenditures Before Unallocated Benefits	<u>700,771.28</u>	<u>(17,767.70)</u>	<u>683,003.58</u>	<u>651,641.55</u>	<u>31,362.03</u>
Unallocated Benefits:					
Group Insurance	1,925,675.00	-	1,925,675.00	1,925,675.00	-
Total Personal Services - Employee Benefits	<u>1,925,675.00</u>	<u>-</u>	<u>1,925,675.00</u>	<u>1,925,675.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,626,446.28</u>	<u>(17,767.70)</u>	<u>2,608,678.58</u>	<u>2,577,316.55</u>	<u>31,362.03</u>
Total General Current Expense	<u>6,635,489.83</u>	<u>351,568.59</u>	<u>6,987,058.42</u>	<u>6,904,627.52</u>	<u>82,430.90</u>
Total School Based Expenditures	<u>6,635,489.83</u>	<u>351,568.59</u>	<u>6,987,058.42</u>	<u>6,904,627.52</u>	<u>82,430.90</u>
Other Financing Sources:					
Operating Transfer In	\$ 6,634,237.71	\$ 351,568.59	\$ 6,985,806.30	\$ 6,931,392.90	\$ (54,413.40)
Total Other Financing Sources	<u>6,634,237.71</u>	<u>351,568.59</u>	<u>6,985,806.30</u>	<u>6,931,392.90</u>	<u>(54,413.40)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,252.12)	-	(1,252.12)	26,765.38	28,017.50
Fund Balances, July 1	<u>1,252.12</u>	<u>-</u>	<u>1,252.12</u>	<u>1,252.12</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ -</u>	<u>\$ (0.00)</u>	<u>\$ 28,017.50</u>	<u>\$ 28,017.50</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, 2020**

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

	2020		FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 301,152.00	\$ 12,052.00	\$ 313,204.00	\$ 313,204.00	\$ -
Grades 1-5 Salaries of Teachers	1,603,158.00	147,351.33	1,750,509.33	1,750,509.33	-
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	94,350.98	9,594.65	103,945.63	100,693.60	3,252.03
Other Purchased Services	22,510.51	(4,496.95)	18,013.56	14,982.44	3,031.12
General Supplies	111,707.00	13,797.50	125,504.50	99,168.80	26,335.70
Textbooks	1,000.00		1,000.00		1,000.00
Total Regular Programs - Instruction	<u>2,133,878.49</u>	<u>178,298.53</u>	<u>2,312,177.02</u>	<u>2,278,558.17</u>	<u>33,618.85</u>
Resource Room/Resource Center:					
Salaries of Teachers	258,148.00	(20,773.90)	237,374.10	220,708.55	16,665.55
Other Salaries for Instruction	20,276.00	(12,947.08)	7,328.92		7,328.92
Purchased Professional-Educational Services		11,635.20	11,635.20	11,635.20	-
General Supplies	9,700.00		9,700.00	8,863.48	836.52
Total Resource Room/Resource Center	<u>288,124.00</u>	<u>(22,085.78)</u>	<u>266,038.22</u>	<u>241,207.23</u>	<u>24,830.99</u>
Autism:					
Salaries of Teachers	241,946.00	13,266.98	255,212.98	240,494.26	14,718.72
Other Salaries for Instruction	220,476.58	7,122.36	227,598.94	211,483.71	16,115.23
Purchased Professional-Educational Services	44,956.00	(15,000.00)	29,956.00	26,099.04	3,856.96
Other Purchased Services (400-500 series)	1,700.00		1,700.00	159.00	1,541.00
General Supplies	12,911.87		12,911.87	8,011.95	4,899.92
Other Objects	2,600.00		2,600.00	1,099.63	1,500.37
Total Autism	<u>524,590.45</u>	<u>5,389.34</u>	<u>529,979.79</u>	<u>487,347.59</u>	<u>42,632.20</u>
Total Special Education - Instruction	<u>812,714.45</u>	<u>(16,696.44)</u>	<u>796,018.01</u>	<u>728,554.82</u>	<u>67,463.19</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	213,146.00	(49,708.17)	163,437.83	144,831.00	18,606.83
Total Basic Skills/Remedial - Instruction	<u>213,146.00</u>	<u>(49,708.17)</u>	<u>163,437.83</u>	<u>144,831.00</u>	<u>18,606.83</u>
Bilingual Education - Instruction:					
Salaries of Teachers	42,700.00	(42,619.21)	80.79		80.79
Total Bilingual Education - Instruction	<u>42,700.00</u>	<u>(42,619.21)</u>	<u>80.79</u>	<u>-</u>	<u>80.79</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	10,525.00		10,525.00	8,257.00	2,268.00
Total School Sponsored Cocurricular Activities - Instruction	<u>10,525.00</u>	<u>-</u>	<u>10,525.00</u>	<u>8,257.00</u>	<u>2,268.00</u>
Total Instruction	<u>3,212,963.94</u>	<u>69,274.71</u>	<u>3,282,238.65</u>	<u>3,160,200.99</u>	<u>122,037.66</u>
Health Services:					
Salaries	54,533.00	874.00	55,407.00	55,407.00	-
Salaries of Social Services Coordinators	62,335.00	5,697.00	68,032.00	68,032.00	-
Other Purchased Services (400-500 series)	100.00		100.00		100.00
Supplies and Materials	2,000.00		2,000.00	1,217.54	782.46
Total Health Services	<u>118,968.00</u>	<u>6,571.00</u>	<u>125,539.00</u>	<u>124,656.54</u>	<u>882.46</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	89,132.00	(30.33)	89,101.67	88,399.00	702.67
Supplies and Materials	1,500.00		1,500.00	1,489.27	10.73
Total Undistributed Expenditures - Guidance	<u>90,632.00</u>	<u>(30.33)</u>	<u>90,601.67</u>	<u>89,888.27</u>	<u>713.40</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, 2020**

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

			2020		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Educational Media Services/School Library:					
Salaries	\$ 58,083.00	\$ 3,238.49	\$ 61,321.49	\$ 60,282.00	1,039.49
Supplies and Materials	2,200.00		2,200.00	2,139.03	60.97
Total Educational Media Services/School Library	60,283.00	3,238.49	63,521.49	62,421.03	1,100.46
Support Services School Administration:					
Salaries of Principals/Assistant Principals	115,409.94	3,097.00	118,506.94	118,506.94	-
Salaries of Secretarial and Clerical Assistants	90,582.00	(13,540.59)	77,041.41	75,782.42	1,258.99
Other Purchased Services	2,187.36	4,931.74	7,119.10	6,881.25	237.85
Supplies and Materials	7,280.00		7,280.00	2,797.42	4,482.58
Other Objects			-		-
Total Support Services School Administration	215,459.30	(5,511.85)	209,947.45	203,968.03	5,979.42
Other Operating and Maintenance of Plant					
Salaries	23,011.15	15,711.63	38,722.78	38,722.78	-
Total Other Operations and Maintenance of Plant Services	23,011.15	15,711.63	38,722.78	38,722.78	-
Undistributed Expenditures - Security					
Salaries	26,642.00	661.71	27,303.71	26,555.49	748.22
General Supplies	300.00		300.00	172.50	127.50
Total Undistributed Expenditures - Security	26,942.00	661.71	27,603.71	26,727.99	875.72
Total Undistributed Expenditures - Oper & Maint of Plant Serv	49,953.15	16,373.34	66,326.49	65,450.77	875.72
Undistributed Expenditures Before Unallocated Benefits	535,295.45	20,640.65	555,936.10	546,384.64	9,551.46
Unallocated Benefits:					
Group Insurance	1,581,825.00		1,581,825.00	1,581,825.00	-
Total Personal Services - Employee Benefits	1,581,825.00	-	1,581,825.00	1,581,825.00	-
Total Undistributed Expenditures	2,117,120.45	20,640.65	2,137,761.10	2,128,209.64	9,551.46
Total General Current Expense	5,330,084.39	89,915.36	5,419,999.75	5,288,410.63	131,589.12
Total School Based Expenditures	5,330,084.39	89,915.36	5,419,999.75	5,288,410.63	131,589.12
Other Financing Sources:					
Operating Transfer In	\$ 5,327,100.93	\$ 89,915.36	\$ 5,417,016.29	\$ 5,312,295.62	\$ (104,720.67)
Total Other Financing Sources	5,327,100.93	89,915.36	5,417,016.29	5,312,295.62	(104,720.67)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(2,983.46)	-	(2,983.46)	23,884.99	26,868.45
Fund Balances, July 1	2,983.46	-	2,983.46	2,983.46	-
Fund Balances, June 30	\$ (0.00)	\$ -	\$ 0.00	\$ 26,868.45	\$ 26,868.45

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, 2020**

SCHOOL: DOMINICK PILLA MIDDLE SCHOOL

	2020		FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
Regular Programs - Instruction					
Grades 6-8 Salaries of Teachers	\$ 2,439,918.25	\$ (86,034.77)	\$ 2,353,883.48	\$ 2,341,533.65	\$ 12,349.83
Other Purchased Services	26,582.89	(238.64)	26,344.25	17,827.14	8,517.11
General Supplies	142,679.45	(7,379.15)	135,300.30	126,056.33	9,243.97
Textbooks	1,000.00	(1,000.00)	-	-	-
Total Regular Programs - Instruction	<u>2,610,180.59</u>	<u>(94,652.56)</u>	<u>2,515,528.03</u>	<u>2,485,417.12</u>	<u>30,110.91</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	207,066.00	11,482.50	218,548.50	216,362.00	2,186.50
Other Salaries for Instruction	51,236.00	3,349.44	54,585.44	54,585.44	-
Purchased Professional-Educational Services	22,478.00	(22,478.00)	-	-	-
Other Purchased Services (400-500 series)	750.00		750.00		750.00
General Supplies	9,150.00		9,150.00	8,794.19	355.81
Textbooks			-	-	-
Other Objects	900.00		900.00		900.00
Total Learning and/or Language Disabilities	<u>291,580.00</u>	<u>(7,646.06)</u>	<u>283,933.94</u>	<u>279,741.63</u>	<u>4,192.31</u>
Resource Room/Resource Center:					
Salaries of Teachers	675,736.00	128,188.00	803,924.00	762,649.98	41,274.02
Other Salaries for Instruction	171,233.00	(26,891.09)	144,341.91	123,976.78	20,365.13
Purchased Professional-Educational Services	22,478.00	(22,478.00)	-	-	-
General Supplies	12,519.18		12,519.18	11,395.72	1,123.46
Other Objects	500.00		500.00		500.00
Total Resource Room/Resource Center	<u>882,466.18</u>	<u>78,818.91</u>	<u>961,285.09</u>	<u>898,022.48</u>	<u>63,262.61</u>
Autism:					
Salaries of Teachers	173,074.00	9,559.35	182,633.35	173,346.00	9,287.35
Other Salaries for Instruction	148,893.00	35,598.31	184,491.31	164,861.00	19,630.31
Purchased Professional-Educational Services	67,434.00	(17,763.72)	49,670.28	49,670.28	-
Other Purchased Services (400-500 series)	1,600.00		1,600.00	113.95	1,486.05
General Supplies	14,140.66		14,140.66	12,654.07	1,486.59
Other Objects	3,500.00		3,500.00	1,575.91	1,924.09
Total Autism	<u>408,641.66</u>	<u>27,393.94</u>	<u>436,035.60</u>	<u>402,221.21</u>	<u>33,814.39</u>
Total Special Education - Instruction	<u>1,582,687.84</u>	<u>98,566.79</u>	<u>1,681,254.63</u>	<u>1,579,985.32</u>	<u>101,269.31</u>
Bilingual Education - Instruction					
Salaries of Teachers	19,947.18	(19,947.18)	-	-	-
Total Bilingual Education - Instruction	<u>19,947.18</u>	<u>(19,947.18)</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Sponsored Co/Extra-Curr. Activities - Instruction					
Salaries	19,830.00	1,600.00	21,430.00	21,144.00	286.00
Supplies & Materials	100.00	(100.00)	-	-	-
Total School-Sponsored Co/Extra Curr. Activities - Instruction	<u>19,930.00</u>	<u>1,500.00</u>	<u>21,430.00</u>	<u>21,144.00</u>	<u>286.00</u>
Before/After School Programs - Instruction					
Salaries	9,750.00		9,750.00	5,208.75	4,541.25
Supplies & Materials	500.00		500.00	494.09	5.91
Total Before/After School Programs - Instruction	<u>10,250.00</u>	<u>-</u>	<u>10,250.00</u>	<u>5,702.84</u>	<u>4,547.16</u>
	<u>4,242,995.61</u>	<u>(14,532.95)</u>	<u>4,228,462.66</u>	<u>4,092,249.28</u>	<u>136,213.38</u>
Attendance and Social Work Services:					
Salaries	65,446.00	4,178.00	69,624.00	69,624.00	-
Total Attendance and Social Work Services	<u>65,446.00</u>	<u>4,178.00</u>	<u>69,624.00</u>	<u>69,624.00</u>	<u>-</u>
Health Services:					
Salaries	58,946.00	5,286.00	64,232.00	64,232.00	-
Salaries of Social Services Coordinators	85,399.00	2,000.00	87,399.00	87,399.00	-
Other Purchased Services (400-500 series)	100.00		100.00		100.00
Supplies and Materials	2,200.00	948.05	3,148.05	2,964.33	183.72
Total Health Services	<u>146,645.00</u>	<u>8,234.05</u>	<u>154,879.05</u>	<u>154,595.33</u>	<u>283.72</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	147,734.00	12,697.00	160,431.00	160,431.00	-
Other Salaries	56,750.00		56,750.00	1,250.00	55,500.00
Supplies and Materials	100.00		100.00	98.09	1.91
Total Undistributed Expenditures - Guidance	<u>204,584.00</u>	<u>12,697.00</u>	<u>217,281.00</u>	<u>161,779.09</u>	<u>55,501.91</u>

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**CITY OF VINELAND SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

SCHOOL: DOMINICK PILLA MIDDLE SCHOOL

	2020		FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
Educational Media Services/School Library:					
Salaries	\$ 26,660.04	\$ 1,970.16	\$ 28,630.20	\$ 28,630.20	\$ -
Supplies and Materials	5,382.50		5,382.50	5,259.47	123.03
Total Educational Media Services/School Library	32,042.54	1,970.16	34,012.70	33,889.67	123.03
Support Services School Administration:					
Salaries of Principals/Assistant Principals	218,279.19	0.41	218,279.60	208,953.72	9,325.88
Salaries of Secretarial and Clerical Assistants	43,974.00	2,340.31	46,314.31	45,687.76	626.55
Other Purchased Services	5,719.68	2,203.55	7,923.23	7,338.04	585.19
Supplies and Materials	4,000.00	3,043.10	7,043.10	5,779.21	1,263.89
Total Support Services School Administration	271,972.87	7,587.37	279,560.24	267,758.73	11,801.51
Undistributed Expenditures - Security					
Salaries	83,329.00	2,192.55	85,521.55	74,746.64	10,774.91
General Supplies	2,400.00	1,100.00	3,500.00	3,462.25	37.75
Total Undistributed Expenditures - Security	85,729.00	3,292.55	89,021.55	78,208.89	10,812.66
Total Undist. Expend-Oper & Maint of Plant Serv.	85,729.00	3,292.55	89,021.55	78,208.89	10,812.66
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	350.00	(350.00)	-	-	-
Total Student Transportation Services	350.00	(350.00)	-	-	-
Undistributed Expenditures Before Unallocated Benefits	806,769.41	37,609.13	844,378.54	765,855.71	78,522.83
Unallocated Benefits:					
Group Insurance	2,071,387.50		2,071,387.50	2,071,387.50	-
Total Personal Services - Employee Benefits	2,071,387.50	-	2,071,387.50	2,071,387.50	-
	2,878,156.91	37,609.13	2,915,766.04	2,837,243.21	78,522.83
	7,121,152.52	23,076.18	7,144,228.70	6,929,492.49	214,736.21
Total School Based Expenditures	7,121,152.52	23,076.18	7,144,228.70	6,929,492.49	214,736.21
Total Capital Outlay					
Operating Transfer In	\$ 7,119,848.98	\$ 23,076.18	\$ 7,142,925.16	\$ 6,935,094.19	\$ (207,830.97)
Total Other Financing Sources	7,119,848.98	23,076.18	7,142,925.16	6,935,094.19	(207,830.97)
(Under) Expenditures and Other Financing (Uses)	(1,303.54)	-	(1,303.54)	5,601.70	6,905.24
Fund Balances, July 1	1,303.54	-	1,303.54	1,303.54	-
Fund Balances, June 30	\$ (0.00)	\$ -	\$ (0.00)	\$ 6,905.24	\$ 6,905.24

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SPECIAL REVENUE FUND DETAIL STATEMENTS

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

CITY OF VINELAND SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
For the Year Ended June 30, 2020

	Title I	Title I Re-Allocated	Title I - SIA	IDEA	IDEA Preschool	Title I/A	Title III	Title III Immigrant
REVENUES:								
Local Sources								
State Sources								
Federal Sources	\$ 3,778,045.89	\$ 254,586.69	\$ 396,360.68	\$ 2,610,662.71	\$ 108,172.84	\$ 507,092.31	\$ 159,180.19	\$ 11,521.00
Total Revenues	3,778,045.89	254,586.69	396,360.68	2,610,662.71	108,172.84	507,092.31	159,180.19	11,521.00
EXPENDITURES:								
Instruction:								
Teachers Salaries	117,181.56	45,475.39	19,543.75	186,675.00			88,286.50	8,925.00
Other Salaries for Instruction		3,167.52		71,577.51	50,042.00			
Purchased Professional - Technical Services			6,324.93		214.96			
Purchased Professional - Educational Services		11,317.34		1,673,772.02				
Tuition		4,297.00						
Other Purchased Services (400-500 series)								
Textbooks								
Other Objects								
Supplies	36,900.06	157,385.77	329,793.30	69,483.43	2,492.04	48,000.00	10,200.25	1,913.24
Total Instruction	154,081.62	221,643.02	355,661.98	2,001,507.96	52,749.00	48,000.00	98,486.75	10,838.24
Support Services:								
Salaries of Program Directors								
Salaries of Supervisors of Instruction				69,075.33				
Salaries of Other Professional Staff				35,546.69				
Salaries of Secretarial and Clerical Staff								
Other Salaries	20,000.00	6,687.29						
Salaries - Community Parent Involvement								
Salaries of Master Teachers								
Unused Vacation Payment to Terminated / Retired Staff								
Other Support Services - Employee Benefits	696,882.47	4,167.76	1,484.10	66,141.49	49,658.36		59,859.35	682.76
Purchased Professional - Technical Services				359,565.51				
Purchased Professional - Educational Services		3,214.00	18,490.00		5,765.48			
Contracted Pre-K						63,189.20		
Purchased Professional - Educational Services - Head Start								
Other Purchased Services (400-500 series)		6,000.00		1,273.95				
Rentals								
Contracted Services - Transportation								
Travel								
Other Objects	24,070.49	12,874.62	20,724.60	195.00		8,109.56	834.09	
Supplies & Materials				77,356.78				
Total Support Services	740,952.96	32,943.67	40,698.70	609,154.75	55,423.84	71,298.76	60,693.44	682.76
Facilities Acquisitions and Construction Services:								
Instructional Equipment								
Non - Instructional Equipment								
Total Facilities Acquisitions and Const. Services:								
Other Financing Sources (Uses)								
Transfer from General Fund	(2,883,011.31)					(387,793.55)		
Contribution to School Based Budgets	(2,883,011.31)					(387,793.55)		
Total Outflows	3,778,045.89	254,586.69	396,360.68	2,610,662.71	108,172.84	507,092.31	159,180.19	11,521.00
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See Accompanying Auditor's Report

CITY OF VINELAND SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
For the Year Ended June 30, 2020

	Title IV	NSLP Equipment Grant	Perkins Grant	21st Century	Corrective Speech	Examination & Classification	Non-Public Technology Aid	Textbooks
REVENUES:								
Local Sources								
State Sources	\$ 68,527.97	\$ 28,792.00	\$ 81,835.52	\$ 19,373.08	\$ 20,688.78	\$ 26,760.30	\$ 13,618.10	\$ 21,154.06
Federal Sources								
Total Revenues	68,527.97	28,792.00	81,835.52	19,373.08	20,688.78	26,760.30	13,618.10	21,154.06
EXPENDITURES:								
Instruction:								
Teachers Salaries			5,706.25	1,262.25				
Other Salaries for Instruction				2,812.50				
Purchased Professional - Technical Services			12,045.00					
Purchased Professional - Educational Services					20,688.78	26,760.30		
Tuition								
Other Purchased Services (400-500 series)								21,154.06
Textbooks								
Other Objects	61,027.97		27,049.07				13,618.10	
Supplies								
Total Instruction	61,027.97	-	44,800.32	4,074.75	20,688.78	26,760.30	13,618.10	21,154.06
Support Services:								
Salaries of Program Directors				6,357.50				
Salaries of Supervisors of Instruction								
Salaries of Other Professional Staff			5,561.00	862.50				
Salaries of Secretarial and Clerical Staff								
Other Salaries								
Salaries - Community Parent Involvement								
Salaries of Master Teachers								
Unused Vacation Payment to Terminated / Retired Staff								
Other Support Services - Employee Benefits			861.46	358.90				
Purchased Professional - Technical Services			450.00					
Purchased Professional - Educational Services								
Contracted Pre-K								
Purchased Professional - Educational Services - Head Start								
Other Purchased Services (400-500 series)	7,500.00		9,074.00					
Rentals								
Contracted Services - Transportation								
Travel								
Other Objects			1,028.59	219.43				
Supplies & Materials				7,500.00				
Total Support Services	7,500.00	-	16,975.05	15,298.33	-	-	-	-
Facilities Acquisitions and Construction Services:								
Instructional Equipment		28,792.00						
Non - Instructional Equipment								
Total Facilities Acquisitions and Const. Services:		28,792.00	20,060.15	-	-	-	-	-
Other Financing Sources (Uses)								
Transfer from General Fund								
Contribution to School Based Budgets								
Total Outflows	68,527.97	28,792.00	81,835.52	19,373.08	20,688.78	26,760.30	13,618.10	21,154.06
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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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, 2020

	Non Public							
	Preschool Education Aid	Compensatory Education	Security Aid	ESL	Supplemental Instruction	Nursing	Family Friendly Centers	Sustainable NJ
REVENUES:								
Local Sources	\$ 17,441,295.41	\$ 98,641.92	\$ 59,942.23	\$ 4,715.04	\$ 31,489.55	\$ 39,964.00	\$ 28,674.15	\$ 785.00
State Sources								
Federal Sources								
Total Revenues	17,441,295.41	98,641.92	59,942.23	4,715.04	31,489.55	39,964.00	28,674.15	785.00
EXPENDITURES:								
Instruction:								
Teachers Salaries	1,316,133.75						15,250.00	
Other Salaries for Instruction	315,850.86							
Purchased Professional - Technical Services	135,903.43	98,641.92		4,715.04	31,489.55			
Purchased Professional - Educational Services	327,288.00							
Tuition	3,866.86					39,964.00		
Other Purchased Services (400-500 series)								
Textbooks								
Other Objects	107,714.08						2,978.06	
Supplies								
Total Instruction	2,206,756.98	98,641.92	-	4,715.04	31,489.55	39,964.00	18,228.06	-
Support Services:								
Salaries of Program Directors	277,989.65						4,320.00	
Salaries of Supervisors of Instruction	-							
Salaries of Other Professional Staff	451,038.35						4,300.00	
Salaries of Secretarial and Clerical Staff	77,564.05							
Other Salaries	154,218.67							
Salaries - Community Parent Involvement	86,499.00							
Salaries of Master Teachers	293,193.00							
Unused Vacation Payment to Terminated / Retired Staff	23,386.76							
Other Support Services - Employee Benefits	1,466,325.00						1,826.09	
Purchased Professional - Technical Services	111,988.25							
Purchased Professional - Educational Services	11,438,831.41							
Contracted Pre-K	686,970.00							
Purchased Professional - Educational Services - Head Start								
Other Purchased Services (400-500 series)								
Rentals	88,659.97							
Contracted Services - Transportation	775,000.00							
Travel								
Other Objects	58,762.32		59,942.23					
Supplies & Materials								
Total Support Services	15,990,426.43	-	59,942.23	-	-	-	10,446.09	-
Facilities Acquisitions and Construction Services:								
Instructional Equipment								785.00
Non - Instructional Equipment								
Total Facilities Acquisitions and Const. Services:	-	-	-	-	-	-	-	785.00
Other Financing Sources (Uses)								
Transfer from General Fund	755,888.00							
Contribution to School Based Budgets	755,888.00							
Total Outflows	17,441,295.41	98,641.92	59,942.23	4,715.04	31,489.55	39,964.00	28,674.15	785.00
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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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, 2020

	DECE Wrap Around	Thrive Grant	REFLEX Grant	NJSBGI Safety Grant	Kohls Grant	JAG Grant	Model Classroom Grant	FFC
REVENUES:								
Local Sources	\$	2,138.23	\$ 1,113.01	52,608.14	\$ 370.26	\$ 425.00	7,848.88	9,203.85
State Sources								
Federal Sources								
Total Revenues	<u>127,407.00</u>	<u>2,138.23</u>	<u>1,113.01</u>	<u>52,608.14</u>	<u>370.26</u>	<u>425.00</u>	<u>7,848.88</u>	<u>9,203.85</u>
EXPENDITURES:								
Instruction:								
Teachers Salaries		1,986.25						3,500.00
Other Salaries for Instruction								
Purchased Professional - Technical Services								
Purchased Professional - Educational Services								
Tuition								
Other Purchased Services (400-500 series)								
Textbooks								
Other Objects			1,113.01		370.26			
Supplies								
Total Instruction	<u>127,407.00</u>	<u>1,986.25</u>	<u>1,113.01</u>	<u>-</u>	<u>370.26</u>	<u>425.00</u>	<u>-</u>	<u>3,500.00</u>
Support Services:								
Salaries of Program Directors								2,400.00
Salaries of Supervisors of Instruction								2,000.00
Salaries of Other Professional Staff								
Salaries of Secretarial and Clerical Staff								
Other Salaries								
Salaries - Community Parent Involvement								
Salaries of Master Teachers								
Unused Vacation Payment to Terminated / Retired Staff		151.98						604.35
Other Support Services - Employee Benefits								
Purchased Professional - Technical Services								
Purchased Professional - Educational Services								
Contracted Pre-K								
Purchased Professional - Educational Services - Head Start								
Other Purchased Services (400-500 series)								
Rentals								
Contracted Services - Transportation								
Travel								
Other Objects								699.50
Supplies & Materials								5,703.85
Total Support Services	<u>-</u>	<u>151.98</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,703.85</u>
Facilities Acquisitions and Construction Services:								
Instructional Equipment				48,676.15			7,848.88	
Non - Instructional Equipment				3,931.99				
Total Facilities Acquisitions and Const. Services:	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,608.14</u>	<u>-</u>	<u>-</u>	<u>7,848.88</u>	<u>-</u>
Other Financing Sources (Uses)								
Transfer from General Fund								
Contribution to School Based Budgets								
Total Outflows	<u>127,407.00</u>	<u>2,138.23</u>	<u>1,113.01</u>	<u>52,608.14</u>	<u>370.26</u>	<u>425.00</u>	<u>7,848.88</u>	<u>9,203.85</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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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, 2020

	Case Grant	General Mills Grant	NJPSAS	NJ Youth Corps	NJ Youth Corps Rise	CCOET WIA	Dicks Grant	Totals 2020
REVENUES:								
Local Sources	6,574.34	200.00	7,000.00	327,926.61	26,629.83	23,003.29	900.40	89,167.11
State Sources								18,291,910.27
Federal Sources								8,024,150.88
Total Revenues	6,574.34	200.00	7,000.00	327,926.61	26,629.83	23,003.29	900.40	26,405,228.26
EXPENDITURES:								
Instruction:								
Teachers Salaries				83,148.97				1,903,074.67
Other Salaries for Instruction								443,450.39
Purchased Professional - Technical Services		200.00			20,875.00			12,045.00
Purchased Professional - Educational Services								357,131.25
Tuition								2,001,060.02
Other Purchased Services (400-500 series)								175,534.86
Textbooks								21,154.06
Other Objects								425.00
Supplies	6,574.34		7,000.00			23,003.29	900.40	907,516.67
Total Instruction	6,574.34	200.00	7,000.00	83,148.97	20,875.00	23,003.29	900.40	5,821,391.92
Support Services:								
Salaries of Program Directors								291,067.15
Salaries of Supervisors of Instruction				153,338.00	3,911.81			690,086.99
Salaries of Other Professional Staff								113,110.74
Salaries of Secretarial and Clerical Staff				31,266.00				212,171.96
Other Salaries								86,499.00
Salaries - Community Parent Involvement								293,193.00
Salaries of Master Teachers								23,386.76
Unused Vacation Payment to Terminated / Retired Staff					299.27			2,397,959.34
Other Support Services - Employee Benefits				48,656.00				360,015.51
Purchased Professional - Technical Services								202,646.93
Purchased Professional - Educational Services								11,438,831.41
Contracted Pre-K								686,970.00
Purchased Professional - Educational Services - Head Start								23,847.95
Other Purchased Services (400-500 series)								88,659.97
Rentals								775,000.00
Contracted Services - Transportation				1,517.64				1,517.64
Travel								1,443.02
Other Objects								272,417.94
Supplies & Materials								17,958,825.31
Total Support Services	-	-	-	234,777.64	5,754.83	-	-	77,370.18
Facilities Acquisitions and Construction Services:								
Instructional Equipment								32,723.99
Non - Instructional Equipment								110,094.17
Total Facilities Acquisitions and Const. Services:	-	-	-	-	-	-	-	142,818.16
Other Financing Sources (Uses)								
Transfer from General Fund								755,888.00
Contribution to School Based Budgets								(3,270,804.86)
Total Outflows	6,574.34	200.00	7,000.00	327,926.61	26,629.83	23,003.29	900.40	26,405,228.26
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See Accompanying Auditor's Report

CITY OF VINELAND SCHOOL DISTRICT
Special Revenue Fund
Schedule of Preschool Education Aid
Budgetary Basis
For the Year Ended June 30, 2020

<u>District-Wide Total</u>	Total		
	Budgeted	Actual	Variance
EXPENDITURES:			
Instruction:			
Salaries of Teachers	\$ 1,375,656.52	\$ 1,316,133.75	\$ 59,522.77
Other Salaries for Instruction	358,377.61	315,850.86	42,526.75
Purchased Professional - Educational Services	178,657.60	135,903.43	42,754.17
Tuition	371,130.00	327,288.00	43,842.00
Other Purchased Services (400-500 series)	20,000.00	3,866.86	16,133.14
Supplies	133,750.00	107,714.08	26,035.92
Total Instruction	<u>2,437,571.73</u>	<u>2,206,756.98</u>	<u>230,814.75</u>
Support Services:			
Salaries of Program Directors	344,886.24	277,989.65	66,896.59
Salaries of Other Professional Staff	451,038.35	451,038.35	-
Salaries of Secretarial and Clerical Staff	77,564.05	77,564.05	-
Other Salaries	154,576.87	154,218.67	358.20
Salaries - Community Parent Involvement	86,499.00	86,499.00	-
Salaries of Master Teachers	293,193.00	293,193.00	-
Unused Vacation Payment to Terminated / Retired Staff	23,386.76	23,386.76	-
Other Support Services - Employee Benefits	1,466,325.00	1,466,325.00	-
Contracted Pre-K	11,656,002.75	11,438,831.41	217,171.34
Purchased Professional - Educational Services - Head Start	686,970.00	686,970.00	-
Purchased Professional - Educational Services	129,339.78	111,988.25	17,351.53
Rentals	95,204.22	88,659.97	6,544.25
Contracted Services - Transportation	775,000.00	775,000.00	-
Travel	250.00		250.00
Supplies and Materials	69,775.25	58,762.32	11,012.93
Total Support Services	<u>16,310,011.27</u>	<u>15,990,426.43</u>	<u>319,584.84</u>
Total Expenditures	<u>\$ 18,747,583.00</u>	<u>\$ 18,197,183.41</u>	<u>\$ 550,399.59</u>

CALCULATION OF BUDGET & CARRYOVER

Total 2019-20 Preschool Education Aid Allocation	\$ 17,331,702.00
Add: Actual Carryover June 30, 2019	<u>1,170,623.23</u>
	18,502,325.23
Add: Budgeted Transfer from the General Fund	<u>755,888.00</u>
Total Preschool Education Aid Funds Available for 2018/2020 Budget	19,258,213.23
Less: 2019/2020 Budgeted Preschool Education Aid - Prior Year Budget Carryover Available & Unbudgeted Preschool Education Aid Funds, June 30, 2020	<u>(18,747,583.00)</u>
	510,630.23
Add: June 30, 2020 Unexpended Preschool Education Aid	550,399.59
2019-2020 Carryover - Preschool Education Aid	<u>\$ 1,061,029.82</u>
2019-2020 Preschool Education Carryover Budgeted for Preschool Programs 2020-2020	<u>\$ 510,630.00</u>

See Accompanying Auditor's Report

CAPITAL PROJECTS FUND DETAIL STATEMENTS

The capital projects fund is used to account for the acquisition and construction of major capital facilities and equipment purchases other than those financed by proprietary funds.

CITY OF VINELAND SCHOOL DISTRICT
Capital Projects Fund
Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis
For the Fiscal Year Ended June 30, 2020

Revenues and Other Financing Sources:		
State Sources - SDA Grants	\$	(1,595,734.30)
Total Revenues and Other Financing Sources		(1,595,734.30)
Expenditures and Other Financing Uses:		
Purchased Professional and Technical Services		31,500.00
Construction Services		(156,325.30)
Total Expenditures and Other Financing Uses		(124,825.30)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses		(1,470,909.00)
Fund Balance, July 1		1,882,167.41
Fund Balance, June 30	\$	411,258.41

CITY OF VINELAND SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balance, and Project Status - Budgetary Basis
Vineland Senior H.S. South Rehabilitation
From Inception and for the Fiscal Year Ended June 30, 2020

	Prior Year	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources -- SDA Grant	\$ 11,848,953.84	\$ (214,863.43)	\$ 11,634,090.41	\$ 11,634,090.41
Total Revenues and Other Financing Sources	11,848,953.84	(214,863.43)	11,634,090.41	11,634,090.41
Expenditures and Other Financing Uses:				
Purchased Professional and Technical Services	1,695,972.42	-	1,695,972.42	1,792,315.10
Construction services	9,841,775.31		9,841,775.31	9,841,775.31
Total Expenditures and Other Financing Uses	11,537,747.73	-	11,537,747.73	11,634,090.41
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 311,206.11	\$ (214,863.43)	\$ 96,342.68	\$ -
Additional Project Information:				
Project Number	5390-050-12-0ACK			
Grant Date	2002			
Bond Authorization Date	N/A			
Bonds Authorized	-			
Bonds Issued	-			
Original Authorized Cost	9,442,525.96			
Additional Authorized Cost	2,191,564.45			
Revised Authorized Cost	11,634,090.41			
Percentage Increase over Original Authorized Cost	23%			
Percentage Completion	100%			
Original Target Completion Date	2005			
Revised Target Completion Date	2005			

CITY OF VINELAND SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balance, and Project Status - Budgetary Basis
Lincoln Avenue Middle School
From Inception and for the Fiscal Year Ended June 30, 2020

	Prior Year	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources -- SDA Grant	\$ 46,092,361.91	\$ (1,512,519.55)	\$ 44,579,842.36	\$ 44,579,842.36
Total Revenues and Other Financing Sources	46,092,361.91	(1,512,519.55)	44,579,842.36	44,579,842.36
Expenditures and Other Financing Uses:				
Purchased Professional and Technical Services	3,752,364.18	31,500.00	3,783,864.18	3,783,864.18
Construction services	40,769,036.43	(73,110.55)	40,695,925.88	40,795,978.18
Total Expenditures and Other Financing Uses	44,521,400.61	(41,610.55)	44,479,790.06	44,579,842.36
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 1,570,961.30	\$ (1,470,909.00)	\$ 100,052.30	\$ -

Additional Project Information:

Project Number	5390-N02-02-0245
Grant Date	2016
Bond Authorization Date	N/A
Bonds Authorized	-
Bonds Issued	-
Original Authorized Cost	45,382,022.85
Additional Authorized Cost	(802,180.49)
Revised Authorized Cost	44,579,842.36
Percentage Increase over Original Authorized Cost	-2%
Percentage Completion	100%
Original Target Completion Date	2020
Revised Target Completion Date	2020

CITY OF VINELAND SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balance, and Project Status - Budgetary Basis
Petway School
From Inception and for the Fiscal Year Ended June 30, 2020

	Prior Year	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources -- SDA Grant	\$ 18,024,718.22	\$ 131,648.68	\$ 18,156,366.90	\$ 18,156,366.90
Total Revenues and Other Financing Sources	18,024,718.22	131,648.68	18,156,366.90	18,156,366.90
Expenditures and Other Financing Uses:				
Purchased Professional and Technical Services	1,268,122.07	-	1,268,122.07	1,268,122.07
Construction services	16,756,596.15	(83,214.75)	16,673,381.40	16,888,244.83
Total Expenditures and Other Financing Uses	18,024,718.22	(83,214.75)	17,941,503.47	18,156,366.90
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ 214,863.43	\$ 214,863.43	\$ -

Additional Project Information:

Project Number	5390-N03-02-0589
Grant Date	2004
Bond Authorization Date	N/A
Bonds Authorized	-
Bonds Issued	-
Original Authorized Cost	18,003,963.25
Additional Authorized Cost	152,403.65
Revised Authorized Cost	18,156,366.90
Percentage Increase over Original Authorized Cost	0.85%
Percentage Completion	100%
Original Target Completion Date	2006
Revised Target Completion Date	2006

CITY OF VINELAND SCHOOL DISTRICT

Capital Projects Fund
 Summary Schedule of Project Expenditures
 For the Fiscal Year Ended June 30, 2020

Project Title / Issue	Original Date	Appropriations	Expenditures to Date		Unexpended Balance 06/30/20
			Prior Years	Current Year	
SDA Grants: (SDA Managed Projects)					
Vineland Senior High School South	2002	\$ 11,634,090.41	\$ 11,537,747.73	\$ -	\$ 96,342.68
Petway School	2004	18,156,366.90	18,024,718.22	(83,214.75)	214,863.43
Lincoln Avenue Middle School	2016	44,579,842.36	44,521,400.61	(41,610.55)	100,052.30
Total		<u>\$ 74,370,299.67</u>	<u>\$ 74,083,866.56</u>	<u>\$ (124,825.30)</u>	<u>\$ 411,258.41</u>

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PROPRIETARY FUND DETAIL STATEMENTS

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

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

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

FIDUCIARY FUNDS DETAIL STATEMENTS

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

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

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

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

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

CITY OF VINELAND BOARD OF EDUCATION
 Fiduciary Funds
 Combining Statement of Fiduciary Net Position
 June 30, 2020

	<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	\$ 931,860.29	\$ 111,318.27	\$ 453,095.27	\$ 85,481.48	\$ 1,581,755.31
Due from Agency Account	52,228.37	-	-	-	52,228.37
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 984,088.66</u>	<u>\$ 111,318.27</u>	<u>\$ 453,095.27</u>	<u>\$ 85,481.48</u>	<u>\$ 1,633,983.68</u>
LIABILITIES:					
Accounts Payable	\$ 281,915.20	\$ -	\$ -	\$ -	\$ 281,915.20
Due to General Fund	28,562.07	-	-	52,228.37	80,790.44
Payable to Student Groups	-	-	453,095.27	-	453,095.27
Payroll Deductions and Withholdings	-	-	-	33,253.11	33,253.11
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>310,477.27</u>	<u>-</u>	<u>453,095.27</u>	<u>85,481.48</u>	<u>849,054.02</u>
NET POSITION:					
Held in Trust for Unemployment Claims and Other Purposes	673,611.39	-	-	-	673,611.39
Reserved for Scholarships	-	111,318.27	-	-	111,318.27
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Net Position	<u>673,611.39</u>	<u>111,318.27</u>	<u>-</u>	<u>-</u>	<u>784,929.66</u>
Total Liabilities and Net Position	<u>\$ 984,088.66</u>	<u>\$ 111,318.27</u>	<u>\$ 453,095.27</u>	<u>\$ 85,481.48</u>	<u>\$ 1,633,983.68</u>

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, 2020

	Unemployment Compensation <u>Trust</u>	Private - Purpose Scholarship <u>Fund</u>	<u>Total</u>
ADDITIONS:			
Investment Earnings:			
Interest and Dividends	\$ 8,651.31	\$ 15.82	\$ 8,667.13
Contributions	-	21,508.50	21,508.50
Board Contributions	-	-	-
Employee Salary Deductions	154,970.89	-	154,970.89
Unrealized Gain on Investments	-	-	-
Total Additions	<u>163,622.20</u>	<u>21,524.32</u>	<u>185,146.52</u>
DEDUCTIONS:			
Unemployment Compensation Claims	568,855.43	-	568,855.43
Scholarships	-	20,033.32	20,033.32
Administration Fees	-	1,600.00	1,600.00
Other (Transfers from Closed Accounts)	-	-	-
Total Deductions	<u>568,855.43</u>	<u>21,633.32</u>	<u>590,488.75</u>
Change in Net Assets	(405,233.23)	(109.00)	(405,342.23)
Net Position, July 1	<u>1,078,844.62</u>	<u>111,427.27</u>	<u>1,190,271.89</u>
Prior Period Adjustments (see Note XX)	-	-	-
Net Assets, July 1, Restated	<u>-</u>	<u>-</u>	<u>-</u>
Net Position, June 30	<u>\$ 673,611.39</u>	<u>\$ 111,318.27</u>	<u>\$ 784,929.66</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, 2020

	Balance <u>June 30, 2019</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2020</u>
Athletic Fund	\$ 10,759.12	\$ 11,339.84	\$ -	\$ 22,098.96
Barse	29,789.73	7,431.88	3,791.06	33,430.55
Dallago	7,619.09	16,604.24	11,126.90	13,096.43
D'Ippolito	10,965.60	1,143.69	608.58	11,500.71
Johnstone	3,258.93	11,516.55	8,720.46	6,055.02
Mennies	24,327.57	16,729.16	10,887.90	30,168.83
Memorial	39,585.90	40,322.52	36,639.39	43,269.03
Petway	53,620.03	28,783.36	24,836.02	57,567.37
Pila	28,245.98	66,310.83	73,326.61	21,230.20
Sabater	9,319.51	15,962.71	9,971.10	15,311.12
Safety Patrol	35,335.93	15,513.71	6,514.32	44,335.32
Vineland High School	147,379.80	237,790.32	240,975.94	144,194.18
Wallace	4,194.13	5,330.21	5,476.71	4,047.63
Winslow	6,152.41	7,127.86	6,490.35	6,789.92
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>\$ 410,553.73</u>	<u>\$ 481,906.88</u>	<u>\$ 439,365.34</u>	<u>\$ 453,095.27</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, 2020

	<u>Balance</u> <u>June 30, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2020</u>
ASSETS:				
Cash and Cash Equivalents	\$ 89,914.36	\$ 96,152,651.09	\$ 96,157,083.97	\$ 85,481.48
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 89,914.36</u>	<u>\$ 96,152,651.09</u>	<u>\$ 96,157,083.97</u>	<u>\$ 85,481.48</u>
LIABILITIES:				
Payroll Deductions and Withholdings	\$ 32,814.86	\$ 96,100,422.72	\$ 96,099,984.47	\$ 33,253.11
Interfund Accounts Payable:				
Due Unemployment Trust Fund	<u>57,099.50</u>	<u>52,228.37</u>	<u>57,099.50</u>	<u>52,228.37</u>
Total Liabilities	<u>\$ 89,914.36</u>	<u>\$ 96,152,651.09</u>	<u>\$ 96,157,083.97</u>	<u>\$ 85,481.48</u>

See Accompanying Auditor's Report

LONG-TERM DEBT SCHEDULES

The long-term debt schedules are used to reflect the outstanding principal balance of the general long-term liabilities of the school district. This includes serial bonds outstanding, the outstanding principal balance on capital leases.

**CITY OF VINELAND BOARD OF EDUCATION
 Schedule of Obligations Under Capital Lease
 For the Fiscal Year Ended June 30, 2020**

Description	Amount of Original Issue	Balance June 30, 2019	Issued Current Year	Retired Current Year	Balance June 30, 2020
17-18 Turf Field/Phone System	\$ 2,400,000.00	\$ -	\$ 2,400,000.00	\$ 1,328,181.47	\$ 1,071,818.53
18-19 Passenger Buses/Dodge Caravans/Box Truck/Security Vehicle	782,300.00	-	782,300.00	308,448.13	473,851.87
19-20 10-54 Passenger Buses	937,390.20	-	937,390.20	143,116.41	794,273.79
20-21 22-54 Passenger Buses/6 Special Ed Buses	2,931,114.00	-	2,931,114.00	-	2,931,114.00
20-21 Other Vehicles	731,570.00	-	731,570.00	-	731,570.00
20-21 Bus Yard	3,165,000.00	-	3,165,000.00	-	3,165,000.00
		\$ -	\$ 10,947,374.20	\$ 1,779,746.01	\$ 9,167,628.19

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Statistical Section

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

Unaudited

	Fiscal Year Ending June 30,									
	2011	2012	2013	2014	2015	2016	2017	2018	2018	2020
Governmental activities										
Invested in capital assets, net of related debt	156,687,489.24	153,440,795.44	153,121,780.00	149,435,022.86	144,815,292.85	146,756,588.00	163,946,822.88	184,391,239.36	184,391,239.36	168,072,684.25
Restricted	9,968,557.45	14,622,446.96	18,063,947.00	16,164,116.72	15,144,789.37	15,823,271.00	16,668,006.89	10,562,479.32	10,562,479.32	19,471,909.58
Unrestricted	(9,814,805.56)	(8,940,605.27)	(13,437,571.00)	(74,902,098.91)	(78,110,885.29)	(83,305,199.00)	(87,982,122.57)	(83,066,389.16)	(83,066,389.16)	(83,040,312.24)
Total governmental activities net position	<u>156,841,241.13</u>	<u>159,122,637.13</u>	<u>157,748,156.00</u>	<u>90,697,040.67</u>	<u>81,849,196.93</u>	<u>79,274,660.00</u>	<u>92,632,707.20</u>	<u>111,887,329.52</u>	<u>111,887,329.52</u>	<u>104,504,281.59</u>
Business-type activities										
Invested in capital assets, net of related debt	690,870.71	622,399.36	547,208.00	469,432.66	389,432.66	362,366.00	374,135.92	323,043.92	246,242.48	184,663.16
Unrestricted	635,123.41	217,691.30	34,541.00	(399,991.88)	(625,373.19)	(362,521.00)	(499,913.34)	(536,935.21)	(5,309,079.35)	(693,762.69)
Total business-type activities net position	<u>1,325,994.12</u>	<u>840,090.66</u>	<u>581,749.00</u>	<u>69,440.78</u>	<u>(235,940.53)</u>	<u>(153.00)</u>	<u>(125,777.42)</u>	<u>(213,891.29)</u>	<u>(5,062,836.87)</u>	<u>(509,099.53)</u>
District-wide										
Invested in capital assets, net of related debt	157,378,359.95	154,063,194.80	153,668,988.00	149,904,455.52	145,204,725.51	147,118,954.00	164,320,958.80	184,714,283.28	184,637,481.84	168,257,347.41
Restricted	9,968,557.45	14,622,446.96	18,063,947.00	16,164,116.72	15,144,789.37	15,823,271.00	16,668,006.89	10,562,479.32	10,562,479.32	19,471,909.58
Unrestricted	(9,179,682.15)	(8,722,913.97)	(13,403,030.00)	(75,302,090.79)	(78,736,258.48)	(83,667,720.00)	(88,482,035.91)	(83,603,324.37)	(88,375,468.51)	(83,734,074.93)
Total district net position	<u>158,167,235.25</u>	<u>159,962,727.79</u>	<u>158,329,905.00</u>	<u>90,766,481.45</u>	<u>81,613,256.40</u>	<u>79,274,505.00</u>	<u>92,506,929.78</u>	<u>111,673,438.23</u>	<u>106,824,492.65</u>	<u>103,995,182.06</u>

(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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses										
Governmental activities										
Instruction										
Regular	48,170,711.05	51,346,453.44	49,765,138.59	67,135,969.51	75,282,083.54	78,683,328.00	85,571,974.51	85,605,963.06	78,595,926.34	71,952,296.13
Special education	16,113,507.22	16,923,265.86	16,540,343.77	23,691,785.32	27,419,487.75	29,551,705.00	30,539,197.22	32,021,680.71	28,866,523.43	28,879,260.81
Other special education	5,845,703.25	5,992,774.54	5,859,170.80	7,827,459.96	9,018,734.57	9,119,523.00	9,372,179.12	9,462,225.56	8,734,138.95	6,523,639.63
Other instruction	1,327,983.96	2,910,874.15	3,167,320.00	3,243,507.32	3,118,073.91	3,341,111.00	4,397,528.85	5,549,079.56	5,872,250.85	6,163,624.13
Nonpublic school programs										
Adult/continuing education programs	1,344,584.45									
Support Services:										
Tuition	7,615,905.69	7,640,456.77	6,726,091.00	7,540,448.92	8,744,311.67	5,511,611.00	5,462,612.92	5,932,481.66	7,084,525.70	6,644,497.69
Student & instruction related services	33,941,523.88	36,090,211.19	35,487,002.00	46,467,631.26	51,554,941.40	52,595,405.00	54,726,133.62	58,668,080.52	53,771,028.11	49,461,636.33
General administration	1,454,794.34	3,479,604.22	6,214,766.00	8,134,071.89	9,235,347.87	8,916,256.00	9,926,208.24	10,188,456.41	8,690,725.77	7,693,838.10
School Administrative Services	5,173,088.11	7,371,242.67	5,257,445.00	7,737,788.75	7,853,123.27	8,091,946.00	7,855,783.78	7,880,671.77	7,017,737.31	6,607,260.86
Central Services	2,016,752.66									
Administrative information technology	1,736,536.25									
Plant Operations and Maintenance	15,185,687.79	14,905,669.29	14,475,600.00	20,947,343.82	22,261,200.64	21,912,178.00	23,053,112.39	21,631,837.02	25,263,302.40	27,679,539.33
Pupil transportation	9,869,607.12	10,592,071.87	10,203,834.00	12,433,159.13	13,454,580.25	15,073,798.00	15,824,485.71	16,433,298.99	16,950,473.34	12,989,540.19
Other support services	40,243,947.65	44,052,549.29	50,248,908.00							
Internal Service Fund										
Special Schools	66,108.15	200,048.87	44,801.00	22,365.74	1,100.00		5,180,247.66	5,596,335.55	7,296,983.27	6,817,622.15
Transfer to Charter School	1,190,233.00	1,535,123.00	1,916,194.00	3,235,539.00	3,935,226.00	4,262,040.00	4,701,761.00	5,152,025.00	4,578,986.00	4,299,213.00
Interest on long-term debt										
Unallocated depreciation										
Total governmental activities expenses	191,296,674.57	203,040,345.16	205,906,614.16	208,417,070.62	231,878,210.87	237,058,901.00	256,591,225.02	264,122,135.81	252,722,601.47	235,711,968.35
Business-type activities:										
Food service	5,455,332.63	6,096,353.73	5,998,410.00	6,514,087.72	6,510,015.59	6,290,443.00	6,413,392.11	6,276,077.16	6,344,692.00	5,298,647.78
Child Care										
Supplemental Educational Services	17,527.53	11,218.83								
Total business-type activities expense	5,472,860.16	6,107,572.56	5,998,410.00	6,514,087.72	6,510,015.59	6,290,443.00	6,413,392.11	6,276,077.16	6,344,692.00	5,298,647.78
Total district expenses	196,769,534.73	209,147,917.72	211,905,024.16	214,931,158.34	238,388,226.46	243,349,344.00	263,004,617.13	270,398,212.97	259,067,293.47	241,010,616.13
Program Revenues										
Governmental activities:										
Charges for services:										
Instruction (tuition)		806,936.00	1,286,979.00	1,927,925.85	1,927,111.36	1,391,590.00	745,394.30	1,089,116.99	888,353.91	942,208.65
Internal Service Fund										
Operating grants and contributions	10,042,117.00		28,424,302.00	26,793,661.29	59,449,345.05	72,466,859.00	5,262,619.51	6,291,407.02	7,024,864.68	6,871,672.77
Capital grants and contributions	10,908.24						102,584,983.63	113,157,209.89	79,779,809.80	60,751,177.20
Total governmental activities program revenues	10,053,025.24	824,673.83	29,711,281.00	28,721,587.14	61,376,456.41	73,858,449.00	108,592,997.44	120,537,733.90	87,693,028.39	68,565,038.62

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Program Revenues (cont'd)										
Business-type activities:										
Charges for services	965,890.83	897,922.36	793,630.00	857,605.35	873,907.74	851,189.00	860,286.81	821,751.42	989,433.96	689,376.33
Food service										
Child care										
Supplemental Educational Services	3,789,739.51	4,718,549.29	5,116,261.00	5,134,644.44	5,075,124.52	5,388,323.00	5,422,557.83	5,235,973.01	5,179,587.09	4,493,114.87
Operating grants and contributions										
Capital grants and contributions	4,735,624.34	5,616,471.65	5,909,891.00	5,992,249.79	5,949,032.26	6,239,512.00	6,282,844.64	6,057,724.43	6,169,021.05	5,182,491.20
Total business-type activities: program revenues	14,808,649.58	6,441,147.48	35,621,172.00	34,713,856.93	67,325,488.67	80,097,961.00	114,875,842.08	126,595,458.33	93,862,049.44	73,747,549.82
Total district program revenues										
Net (Expense)/Revenue										
Governmental activities	(181,243,649.33)	(202,215,669.33)	(176,195,333.16)	(179,695,483.48)	(170,501,754.46)	(163,200,452.00)	(147,998,227.58)	(143,584,401.91)	(165,029,573.08)	(167,146,909.73)
Business-type activities	(717,235.82)	(491,100.91)	(888,519.00)	(521,837.93)	(560,983.33)	(509,931.00)	(130,547.47)	(218,352.73)	(175,670.95)	(116,136.58)
Total district-wide net expense	(181,960,885.15)	(202,706,770.24)	(177,083,852.16)	(180,217,321.41)	(171,062,737.79)	(163,251,383.00)	(148,128,775.05)	(143,802,754.64)	(165,205,244.03)	(167,263,066.31)
General Revenues and Other Changes in Net Assets										
Governmental activities:										
Property taxes levied for general purposes, net	21,619,781.00	21,731,439.00	21,731,439.00	21,731,439.00	21,731,439.00	22,166,068.00	22,609,389.00	23,061,577.00	23,753,425.00	24,703,562.00
Federal and State Aid Not Restricted	130,415,373.22	153,732,441.32	152,168,621.00	150,800,014.44	138,112,395.02	137,981,979.00	138,138,123.89	138,417,592.17	136,941,783.41	136,813,581.31
Federal and State Aid Restricted	27,489,010.36	28,471,327.88								
Tuition Received	713,809.41									
Investment earnings	89,100.20	77,931.85								
Miscellaneous income	394,919.52	483,925.18	746,820.00	1,379,265.56	2,060,076.70	727,868.00	608,762.13	1,485,632.48	1,339,425.79	1,241,657.37
Bad Debt Expense										
Capital Contributions										
Transfers	(18,000.00)		173,973.00	-	(250,000.00)	(250,000.00)		(125,777.42)	-	-
Special Item - Judgment Against the District										
Special Item - Loss on disposition of assets	(45,257.00)									
Total governmental activities	180,658,737	204,497,065	174,820,853	173,910,719	161,653,911	160,625,915	161,356,275	162,839,024	162,034,634	162,758,801
Business-type activities:										
Investment earnings	2,661.02	5,197.45	4,150.00	9,529.49	5,602.02	4,563.00	4,925.13	4,461.44	5,333.00	6,508.70
Miscellaneous										
Bad Debt Expense										
Capital Contributions										
Transfers	18,000.00		(173,973.00)	-	250,000.00	250,000.00		125,777.42	(15,222.00)	-
Special Item - Judgment Against the District										
Special Item - Loss on disposition of assets	788,528.68	5,197.45	(169,823.00)	9,529.49	255,602.02	286,716.00	4,925.13	130,238.86	(9,889.00)	6,508.70
Total business-type activities	809,189.70	5,197.45	(169,823.00)	9,529.49	255,602.02	286,716.00	4,925.13	130,238.86	(9,889.00)	6,508.70
Total district-wide	181,467,926.41	204,502,262.68	174,651,030.00	173,920,248.49	161,909,512.74	160,912,631.00	161,361,200.15	162,969,263.09	162,024,745.20	162,765,309.58
Change in Net Position										
Governmental activities	(584,912.62)	2,281,395.90	(1,374,480.16)	(5,784,764.48)	(8,847,843.74)	(2,574,537.00)	13,358,047.44	19,254,622.32	(2,994,938.88)	(4,388,109.05)
Business-type activities	91,953.88	(485,903.46)	(258,342.00)	(512,308.44)	(305,381.31)	235,785.00	(125,622.34)	(88,113.87)	(185,559.95)	(109,647.88)
Total district	(492,958.74)	1,795,492.44	(1,632,822.16)	(6,297,072.92)	(9,153,225.05)	(2,338,752.00)	13,232,425.10	19,166,508.45	(3,180,498.83)	(4,497,756.93)

Source: CAFR, A-2

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

	Fiscal Year Ending June 30,									
	2011 (1)	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund										
Nonspendable	\$512,188.79	\$589,834.18	\$455,143.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Restricted	9,026,373.41	14,595,589.22	18,037,094.00	16,137,268.61	15,117,946.44	15,796,433.00	16,558,776.75	9,758,187.99	8,016,145.30	18,885,669.72
Committed	177,051.99	-	-	-	-	-	-	-	-	-
Assigned	7,026,080.92	7,413,395.61	762,418.00	-	-	-	-	-	-	-
Unassigned	(8,805,850.27)	(9,161,113.00)	(7,781,215.00)	(6,254,340.84)	(7,356,938.37)	(8,585,696.00)	(8,542,823.77)	(2,853,880.90)	(6,011,367.17)	(5,824,589.72)
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-
Total general fund	<u>\$ 7,935,844.84</u>	<u>\$ 13,437,706.01</u>	<u>\$ 11,473,440.00</u>	<u>\$ 9,882,927.77</u>	<u>\$ 7,761,008.07</u>	<u>\$ 7,210,737.00</u>	<u>\$ 8,015,952.98</u>	<u>#####</u>	<u>\$ 2,004,778.13</u>	<u>\$ 13,061,080.00</u>
All Other Governmental Funds										
Nonspendable	\$26,832.60	\$26,857.74	\$0.00	-	-	-	-	-	-	-
Restricted	29.74	-	26,853.24	26,848.11	26,842.93	26,838.00	26,858.29	26,848.01	26,867.83	26,864.51
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue fund	-	-	-	(20,672.14)	(386,407.11)	(601,265.00)	(397,382.87)	(301,636.91)	(562,546.97)	(672,140.38)
Permanent fund	26,849.93	-	-	-	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 26,849.93</u>	<u>\$ 26,857.74</u>	<u>\$ 26,853.24</u>	<u>\$ 6,175.97</u>	<u>\$ (359,564.18)</u>	<u>\$ (574,427.00)</u>	<u>\$ (370,524.58)</u>	<u>\$ (274,788.90)</u>	<u>\$ (535,679.14)</u>	<u>\$ (645,275.87)</u>

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

Source: CAFR, B-1

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenues										
Tax levy	21,619,781.00	21,731,439.00	21,731,439.00	21,731,439.00	21,731,439.00	22,166,088.00	22,609,389.00	23,061,577.00	23,753,425.00	\$ 24,703,562
Tuition charges	715,809.41	780,489.85	1,286,979.00	1,927,925.85	1,927,111.36	1,391,590.00	745,394.30	1,089,116.99	888,353.91	942,209
Miscellaneous	484,019.72	499,559.59	7,466,820.00	1,379,265.56	2,154,999.99	788,045.00	643,374.74	1,550,757.48	1,424,863.62	1,330,824
Federal sources	9,625,687.52	14,118,197.99	8,462,664.00	6,737,894.66	7,279,805.58	7,226,059.00	8,151,879.27	7,858,554.53	8,221,671.19	8,417,779
State sources	158,320,813.06	168,085,571.21	172,059,478.00	170,838,269.18	172,809,205.20	179,870,559.00	196,724,662.64	197,520,386.53	183,321,158.19	178,456,023
Local sources		88,743.69	70,781.00	17,511.89						
Total revenue	190,764,111	205,304,001	204,358,161	202,632,306	205,901,761	211,442,321	228,874,700	231,080,393	217,609,472	213,850,398
Expenditures										
Instruction										
Regular instruction	44,462,198.70	47,195,204.48	46,019,292.00	47,451,030.51	47,070,814.51	47,591,647.00	47,886,634.96	46,181,554.47	46,410,964.18	44,252,092.67
Special education instruction	16,109,579.56	16,901,059.34	16,566,811.00	16,745,116.46	17,133,173.41	17,874,363.00	17,089,933.91	17,274,625.95	17,045,707.25	17,761,318.08
Other special instruction	5,834,116.58	5,992,774.54	5,911,705.00	5,532,570.26	5,635,391.32	5,515,948.00	5,244,352.55	5,104,354.28	5,157,516.66	4,012,167.74
Other instruction	2,672,568.41	2,897,672.27	3,174,407.00	2,392,478.47	1,948,340.60	2,020,872.00	2,460,885.82	2,993,542.86	3,467,557.44	3,790,751.07
Adult/continuing education										
Support Services:										
Tuition	7,615,905.69	7,640,456.77	6,726,091.00	7,540,448.92	8,744,311.67	5,511,611.00	5,462,612.92	5,932,481.66	7,084,525.70	6,644,487.69
Student & inst. related services	33,710,675.74	35,823,263.50	35,572,260.00	32,842,826.83	32,214,305.37	31,812,354.00	30,625,101.24	31,649,467.62	31,751,838.96	30,419,887.19
General administration	1,512,902.11	3,465,780.30	6,003,161.00	5,749,080.50	6,430,806.82	5,753,961.00	6,311,494.40	6,213,754.30	5,742,779.57	5,302,571.81
School administrative services	5,156,785.46	7,368,011.42	5,289,526.00	5,468,991.55	5,468,328.80	5,222,006.00	4,982,315.92	4,806,278.41	4,637,292.02	4,563,176.39
Central services	2,016,752.66									
Admin. information technology	1,736,536.25									
Plant operations and maintenance	14,886,866.66	14,625,893.65	15,031,849.00	14,805,372.71	15,720,670.33	14,140,668.00	14,658,123.84	15,266,925.24	15,593,112.83	12,753,665.98
Pupil transportation	9,002,495.14	9,582,238.01	9,205,519.00	8,787,632.29	9,368,765.28	9,727,630.00	10,061,863.55	10,022,370.23	11,200,771.33	8,960,957.00
Other Support Services										
Employee benefits	40,315,559.65	44,093,509.68	50,248,908.00	50,986,587.03	51,321,801.81	53,861,105.00	55,332,393.33	58,011,513.09	62,961,863.29	60,082,192.12
Special Schools	66,108.15	200,048.87	45,063.00	15,807.88	1,100.00					
Transfer to Charter School	1,190,233.00	1,535,123.00	1,916,194.00	3,235,559.00	3,935,226.00	4,262,040.00	4,701,761.00	5,152,025.00	4,578,986.00	4,299,213.00
Capital outlay	2,493,535.78	2,481,119.19	4,785,828.00	2,790,213.29	3,146,385.06	8,663,250.00	23,047,728.10	23,361,432.21	7,136,975.88	61,203.65
Total expenditures	188,782,819.54	199,802,145.02	206,496,404.00	204,243,495.70	208,139,420.98	211,957,455.00	227,865,581.54	231,970,525.32	222,769,891.11	202,903,692.39
Excess (Deficiency) of revenues over (under) expenditures	1,981,291.17	5,501,856.31	(2,138,243.00)	(1,611,189.56)	(2,237,659.85)	(515,134.00)	1,009,118.41	(890,132.79)	(5,160,419.20)	10,946,705.14
Other Financing sources (uses)										
Proceeds from borrowing										
Capital leases (non-budgeted)										
Proceeds from refunding										
Payments to escrow agent										
Transfer - Contr to SBB										
Transfers in										
Transfers out	(18,000.00)		173,973.00	1,456,429.80		(250,000.00)		(125,777.42)		-
Prior Year Grantor Adjustment					(250,000.00)					
Total other financing sources (uses)	(18,000.00)	-	173,973.00	(1,456,429.80)	(250,000.00)	(250,000.00)	-	(125,777.42)	-	-
Net change in fund balances	1,963,291.17	5,501,856.31	(1,964,270.00)	(1,611,189.56)	(2,487,659.85)	(765,134.00)	1,009,118.41	(1,015,910.21)	(5,160,419.20)	10,946,705.14
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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Adult Education Fees		\$ 114,583.33								
Advertising Fees						17,823.84		16,859.00	7,499.83	11,463.66
Auction Proceeds										757.25
Bid Deposits		1,000.00								
Book Fines	3,095.53		1,444.00	8,727.05	3,076.05	1,844.00	2,965.05	2,226.00	2,803.63	244.48
Bully Prevention		7,268.00								500.00
Career Counsel Settlements										
Cancelled Purchase Order Refund		2,957.41								
Collections - Prior Year's Fees	1,889.91	1,247.11								
Computer Trade-In		682.60								
Copies										15.00
Energy Curtailment								22,729.98		23,409.43
E-Rate Refunds	2,596.94							145,332.27	124,259.16	45,120.00
Fees - Telephone Mice Agreement	30,000.00									
Fines										10.00
GED Testing Fees	18,075.00		22,586.00	18,190.00	300.00					2,100.00
General Election	1,275.00	3,025.00								8,025.31
GOV Deals										68,004.82
Interest on Investments	89,100.20	76,579.74	84,985.00	88,324.59	98,622.28	84,374.00	89,938.72	88,516.00	97,029.16	
Internet Services		217.50								
Legal Settlements	467.60									
NJEA Reimburs-Teacher		407.02								
OPRA Requests	3,284.25	68,820.68	347,775.00	951,246.41	424,850.99	323,136.00	15,166.55	19,876.96	179,431.30	534.18
Other										62,417.08
Printing Fees										98.00
Proceeds from Auction	2,631.42	26,678.16								
Refunds	143,932.34	96,106.19	251,071.00	268,399.67	1,490,139.00	274,872.00	178,297.70	223,010.00	67,791.94	132,149.43
Rentals	86,102.78	63,516.97	38,689.00	44,377.84	42,818.34	43,643.00	51,283.97	74,135.00	91,419.54	177,351.39
Restitution										322.00
Sale of Property										521,782.20
Sale of Vehicle										2,000.00
Sales of DVDs/CDs	3,485.40	2,487.45								
Scrap Metal Proceeds	2,166.00	2,526.89						2,928.55	1,752.03	2,190.17
Television - CC Tech										43,000.00
Textbook Sales and Rentals		3,386.78								
Transcripts										588.65
Transportation Fees							253,016.14	196,504.00	154,394.38	139,302.64
	<u>\$ 388,102.37</u>	<u>\$ 471,490.83</u>	<u>\$ 746,550.00</u>	<u>\$ 1,379,265.56</u>	<u>\$ 2,059,806.66</u>	<u>\$ 727,869.00</u>	<u>\$ 608,491.97</u>	<u>\$ 1,485,367.76</u>	<u>\$ 1,339,155.97</u>	<u>\$ 1,241,385.69</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,	Less:										Total Assessed Value	Tax-Exempt Property	Public Utilities ^b	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^c
	Vacant Land	Residential	Farm Reg.	Qfarm	Commercial ^a	Industrial ^a	Apartment	Total Assessed Value	Less:	Tax-Exempt Property						
2011	26,699,400	1,489,865,200	36,928,100	4,263,500	403,061,600	131,427,100	44,433,300	2,136,678,200	9,315,100	7,355,877	2,134,718,977	3,959,477,998	1.018			
2012	26,497,600	1,491,484,100	37,147,800	4,204,600	405,022,500	124,833,300	42,899,200	2,132,089,100	9,115,000	6,738,734	2,129,712,834	4,152,745,055	1.021			
2013 @	61,204,200	2,504,057,400	63,399,600	4,452,600	1,001,374,700	300,618,500	122,366,400	4,057,473,400	14,985,000	11,098,383	4,053,586,783	4,225,406,996	0.537			
2014	57,554,700	2,505,624,400	63,008,000	4,649,700	974,754,000	276,566,400	120,686,900	4,002,844,100	14,816,100	10,775,641	3,998,803,641	4,071,458,065	0.544			
2015	51,454,700	2,519,843,200	62,584,200	4,754,500	902,169,700	265,516,800	117,284,000	3,923,607,100	13,791,700	10,145,097	3,919,960,497	4,029,537,591	0.566			
2016	51,321,000	2,530,586,400	52,085,100	4,722,800	892,167,900	256,906,600	111,787,000	3,899,576,800	12,695,400	9,575,787	3,896,457,187	4,205,680,115	0.581			
2017	51,680,600	2,535,566,900	51,511,500	4,706,800	862,766,800	249,863,900	111,567,700	3,867,666,200	12,698,100	-	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	234,593,000	110,543,600	3,836,039,300	13,944,300	-	3,822,095,000	4,154,327,413	0.622			
2019	51,663,100	2,542,578,900	50,080,200	4,599,900	857,760,300	238,590,200	108,893,300	3,854,165,900	15,939,100	-	3,838,226,800	4,153,599,156	0.644			
2020	49,118,500	2,547,575,400	49,614,200	4,687,700	841,739,200	247,273,900	108,893,300	3,848,902,200	16,156,700	-	3,832,745,500	3,989,113,995	0.671			

Real property is required to be assessed at some percentage of true value (fair or market value) established by each county board of taxation. Reassessment occurs when the County Board of Taxation requests Treasury to order a reassessment.

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

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

^c Tax rates are per \$100

R = Revaluation

Source: Municipal Tax Assessor

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

Fiscal Year Ended June 30,	City of Vineland School District Direct Rate			Overlapping Rates				Total Direct and Overlapping Tax Rate
	Basic Rate ^a	General Obligation Debt Service ^b	(From J-6) Total Direct School Tax Rate	City of Vineland	Cumberland County	Special Districts	Open Space	
2011	1.018	-	1.018	1.342	1.682	0.241	0.019	4.302
2012	1.021	-	1.021	1.343	1.748	0.158	0.020	4.290
2013*	0.537	-	0.537	0.760	0.962	0.052	0.011	2.322
2014	0.544	-	0.544	0.805	0.986	0.058	0.011	2.404
2015	0.566	-	0.566	0.853	1.051	0.069	0.011	2.550
2016	0.581	-	0.581	0.856	1.128	0.072	0.011	2.648
2017	0.599	-	0.599	0.914	1.146	0.076	0.011	2.746
2018	0.622	-	0.622	0.983	1.195	0.079	0.011	2.890
2019	0.644	-	0.644	1.007	1.225	0.079	0.011	2.966
2020	0.671	-	0.671	1.021	1.224	0.082	0.011	3.009

^a The district's basic tax rate is calculated from the A4F form which is submitted with the budget and the Net valuation taxable.
^b Rates for debt service are based on each year's requirements.
 * City Revaluation in 2013

Source: Municipal Tax Collector

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

	2020			2011		
	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	\$ 66,000,000.00	1	1.72%	\$ 32,606,000.00	1	1.53%
Wal-Mart	20,500,000.00	2	0.53%	9,277,700.00	7	0.43%
LBW Vineland, LLC	18,854,300.00	3	0.49%			
Luca Freezer & Cold Storage LLC	14,497,300.00	4	0.38%			
Berks County Real Estate Assoc	14,200,000.00	5	0.37%	10,311,900.00	4	0.48%
Maintree Shopping/Office Center	13,410,000.00	6	0.35%	8,533,600.00	9	0.40%
NA Real Property Associates LLC	10,697,400.00	7	0.28%			
Landis Avenue Properties LLC	10,549,200.00	8	0.28%			
Frank's Realty	10,500,000.00	9	0.27%	9,039,900.00	8	0.42%
UMH NJ Fairview Manor LLC	10,328,500.00	10	0.27%			
Safeway Storage Real Estate LLC						
Parkwood Branch Terraces						
Vineland Construction Corp				19,928,500.00	2	0.93%
BDGS Inc						
Chestnut Square Holdings LLC						
Cedarcrest/United Mobile Homes						
Kejzman Enterprises				9,837,100.00	5	0.46%
Robro/Roth Corporation						
Luca Realty				13,817,100.00	3	0.65%
New Jersey Bell Telephone - Verizon				9,411,500.00	6	0.44%
				7,355,877.00	10	0.34%
Total	\$ 189,536,700		4.95%	\$ 130,119,177		6.10%

Total Assessed Value \$ 3,832,745,500.00

Total Assessed Value \$ 2,134,718,977.00

2020 Source: Municipal Tax Assessor

2020 Net Assessed Value Totals 3,838,226,800

2011 Source: Exhibit J-8 from CAFR Fiscal Year Ending 2011

**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	
2011	89,558,969.06	87,570,759.89	97.78%	1,967,555.00
2012	89,018,849.12	86,247,955.48	96.89%	1,784,006.29
2013	89,162,797.00	86,007,274.00	96.46%	3,155,523.00
2014	91,758,906.14	88,767,971.67	96.74%	2,055,887.92
2015	94,553,565.00	89,772,718.00	94.94%	2,297,902.00
2016 b	96,783,891.38	94,473,959.00	97.61%	1,783,445.00
2017	100,425,066.00	97,552,644.00	97.14%	540,592.00
2018	103,559,012.00	100,729,720.00	97.27%	2,194,483.00
2019	107,838,818.00	104,411,235.00	96.82%	1,948,233.98
2020	111,572,941.00	108,209,890.00	96.99%	2,822,907.00

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

b City of Vineland changed their tax levies and collections to a calendar year basis in 2012. Information for 2014 will be reported in 2015.

**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			
2011	-	-	7,072,746.00	736,209.00	-	392,566.00	8,201,521.00	0.44%	134.56	
2012	-	-	7,088,599.80	694,122.00	-	389,306.53	8,172,028.33	0.37%	134.29	
2013	-	-	6,225,191.00	632,423.00	-	290,699.00	7,148,313.00	0.48%	117.09	
2014	-	-	6,764,129.93	596,606.00	61,510,802.00	303,746.22	69,175,284.15	4.67%	1,139.18	
2015	-	-	8,448,556.81	565,118.00	61,510,802.00	317,630.24	70,842,107.05	4.78%	1,166.62	
2016	-	-	8,109,334.81	543,477.00	65,500,420.00	241,832.00	74,395,063.81	5.02%	1,225.13	
2017	-	-	8,294,520.93	481,920.00	89,388,834.00	296,255.39	98,461,530.32	6.83%	1,630.37	
2018	-	-	8,234,439.35	686,398.00	70,990,034.00	310,911.03	80,221,782.38	5.22%	1,318.27	
2019	-	-	6,416,051.83	704,232.00	69,498,162.00	248,920.14	76,867,365.97	4.88%	1,280.46	
2020	-	-	8,617,248.14	725,764.00	67,200,570.00	236,860.97	76,780,443.11	4.87%	1,279.01	

^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 TEN FISCAL YEARS
Unaudited

General Bonded Debt Outstanding					
Fiscal Year Ended June 30,	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
2011					
2012					
2013					
2014					
2015					
2016					
2017					
2018					
2019					
2020					

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, 2019**
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 - a	229,964,669.71	162,026,408.83	67,938,260.88	100.00%	67,938,260.88
	<u>229,964,669.71</u>	<u>162,026,408.83</u>	<u>67,938,260.88</u>		<u>\$ 67,938,260.88</u>
Overlapping Debt Apportioned to the Municipality:					
County of Cumberland:					
General - b	263,316,074.93	168,601,330.30	94,714,744.63	46.25%	43,803,258.14
Cumberland County Municipal Utilities Authority	291,706,783.00	291,706,783.00	-		-
	<u>555,022,858</u>	<u>460,308,113</u>	<u>94,714,745</u>		<u>43,803,258</u>
	<u>\$ 784,987,527.64</u>	<u>\$ 622,334,522.13</u>	<u>\$ 162,653,005.51</u>		<u>\$ 111,741,519.02</u>

Sources:

a Annual Debt Statement provided by the City of Vineland.

b County Annual Debt Statement.

c Such debt is allocated as a proportion of the City's share of the total 2019 Equalized Value, which is 46.25%

The source for this computation was the 2020 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 2020

Equalized valuation basis

2020	\$ 3,941,531,777.00
2019	3,947,168,655.00
2018	4,078,641,554.00
	<u>11,967,341,986.00</u>
[A]	
Average equalized valuation of taxable property	
	3,989,113,995.33
[A/B]	
Debt limit (4% of average equalization value)	
	159,564,559.81 ^b
[B]	
Total Net Debt Applicable to Limit	
	<u>159,564,559.81</u>
[B-C]	

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Debt limit	\$ 159,564,559.81	164,116,851.00	165,039,180.00	163,822,946.00	163,314,780.00	162,859,867.73	163,598,284.00	161,259,927.00	159,288,171.00	164,647,769.00
Total net debt applicable to limit	<u>159,564,559.81</u>	<u>164,116,851.00</u>	<u>165,039,180.00</u>	<u>163,822,946.00</u>	<u>163,314,780.00</u>	<u>162,859,867.73</u>	<u>163,598,284.00</u>	<u>161,259,927.00</u>	<u>159,288,171.00</u>	<u>164,647,769.00</u>
Legal debt margin	-	-	-	-	-	-	-	-	-	-

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

Source:

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

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

Year	Population ^a	Personal Income ^b	Per Capita Personal Income ^c	Unemployment Rate ^d
2011	60,810	2,162,403,600	35,560	13.30%
2012	60,952	2,227,856,552	36,551	13.80%
2013	60,854	2,224,274,554	36,551	13.80%
2014	61,050	1,490,108,400	24,408	13.30%
2015	60,724	1,482,151,392	24,408	13.30%
2016	60,724	1,482,151,392	24,408	13.30%
2017	60,724	1,482,151,392	24,408	13.30%
2018	60,392	1,442,523,312	23,886	6.89%
2019	60,854	1,535,894,106	25,239	5.10%
2020	60,031	1,576,354,029	26,259	5.40%

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

	2020		2011			
Employer	Employees	Rank [Optional]	Percentage of Total Municipal Employment	Employees	Rank [Optional]	Percentage of Total Municipal Employment
City of Vineland School District (a)	1,546	1	5.52%	2,317	1	8.05%
City of Vineland	721	2	2.58%	732	2	2.54%
Argo Merchants Group	700	3	2.50%			
Training Schl at Vine/Elwyn NJ	615	4	2.20%	700	3	2.43%
Omni Baking	532	5	1.90%	450	5	1.56%
AJM Packaging	355	6	1.27%			
Safeway Fresh Foods	327	7	1.17%			
Gerresheimer Glass	260	8	0.93%			
Corning Glass	260	9	0.93%			
Chemglass, Inc	246	10	0.88%			
General Mills/Progresso Foods				200	8	0.69%
Home Depot				450	4	1.56%
NFI Industries				175	10	0.61%
De Rossi & Son Co.				242	7	0.84%
Aunt Kittys Food Inc.				185	9	0.64%
				250	6	0.87%
	<u>5,562</u>		<u>19.87%</u>	<u>5,701</u>		<u>19.80%</u>
Total municipal employment =	27,987.00			28,791.00		

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

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

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

<u>Function/Program</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Instruction										
Regular	1,171	1,186	1,164	1,187	N/A	N/A	N/A	N/A	848	599
Other special education										360
Vocational										
Other instruction										8
Nonpublic school programs										
Adult/continuing education programs										
Support Services:										
Student & instruction related services	238	234	234	213	N/A	N/A	N/A	N/A	239	169
General administration	5	5	6	5	N/A	N/A	N/A	N/A	5	5
School administrative services	85	78	78	69	N/A	N/A	N/A	N/A	46	65
Other administrative services										
Central services	41	36	35	34	N/A	N/A	N/A	N/A	47	28
Administrative Information Technology	18	16	16	15	N/A	N/A	N/A	N/A	3	3
Plant operations and maintenance	228	209	211	204	N/A	N/A	N/A	N/A	94	97
Pupil transportation	191	196	175	171	N/A	N/A	N/A	N/A	122	113
Other support services	61	60	60	48	N/A	N/A	N/A	N/A	99	55
Special Schools										
Food Service	98	70	83	84	N/A	N/A	N/A	N/A	31	58
Child Care										
Total	2,135	2,089	2,062	2,030	-	-	-	-	1,534	1,560

Source: School District Records

^a Information not readily available based on 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				
2011	9,904	186,307,283.76	18,811.32	-6.66%	878	10.65	7.43	10.6	9,840.5	0.57%	93.03%	
2012	9,758	197,321,025.83	20,221.46	7.50%	874	10.97	7.58	9.6	9,941.5	0.48%	93.53%	
2013	9,758	201,710,576.00	20,671.30	2.22%	879	10.25	6.75	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	9,210.8	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	
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	
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	
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	
2019	9,606	222,769,891.11	23,190.70	6.33%	N/A	12.71	14.03	13	N/A	N/A	N/A	
2020	9,690	202,903,692.39	20,939.49	-9.71%	741	12.29	13.02	14	9,288.3	0.00%	95.34%	

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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					
	Schafer	Oppalito	Perroy	Wentons	Dance Base	Johnsons	Windows	Dorand	Dallego PK Ctr	Leachter	Oak & Main PK	S Vineland PK Ctr(1)	Buller Ave K Ctr(2)	Maestri Pk(3)	E Vineland K Ctr	Wallace	Veteran Memorial	Lands	Pilla	Koest	Cunningham	Vineland High School - South	Vineland High School - North	
2011																								
Square Feet	82,747.00	75,860.00	74,300.00	70,883.00	64,690.00	64,690.00	57,397.00	45,430.00	44,111.00	26,980.00	8,200.00	71,400.00	5,100.00	4,500.00	4,420.00	119,300.00	98,250.00	88,520.00	88,520.00	76,000.00	36,405.00	231,050.00	229,880.00	
Capacity (students)	460.00	620.00	556.00	583.00	361.00	361.00	519.00	498.00	460.00	188.00	95.00	95.00	57.00	60.00	60.00	716.00	735.00	637.00	637.00	628.00	320.00	1,316.00	1,153.00	
Enrollment	572.00	713.00	573.00	662.00	411.00	411.00	558.00	508.00	510.00	2,103.00	-	-	-	-	-	492.00	520.00	509.00	509.00	594.00	660.00	1,507.00	1,326.00	
2012																								
Square Feet	82,747.00	75,860.00	74,300.00	70,883.00	64,690.00	64,690.00	57,397.00	45,430.00	44,111.00	26,980.00	8,200.00	71,400.00	5,100.00	4,420.00	4,420.00	119,300.00	98,250.00	88,520.00	88,520.00	76,000.00	36,405.00	231,050.00	229,880.00	
Capacity (students)	460.00	620.00	556.00	583.00	361.00	361.00	519.00	498.00	460.00	188.00	95.00	95.00	57.00	60.00	60.00	716.00	735.00	637.00	637.00	628.00	320.00	1,316.00	1,153.00	
Enrollment	87.00	574.00	579.00	700.00	442.00	487.00	519.00	566.00	227.00	203.00	-	-	-	-	-	521.00	547.00	520.00	520.00	554.00	300.00	1,359.00	1,056.00	
2013																								
Square Feet	82,747.00	75,860.00	74,300.00	70,883.00	64,690.00	64,690.00	57,397.00	45,430.00	44,111.00	26,980.00	8,200.00	71,400.00	5,100.00	4,420.00	4,420.00	119,300.00	98,250.00	88,520.00	88,520.00	76,000.00	36,405.00	231,050.00	229,880.00	
Capacity (students)	460.00	620.00	556.00	583.00	361.00	361.00	519.00	498.00	460.00	188.00	95.00	95.00	57.00	60.00	60.00	716.00	735.00	637.00	637.00	628.00	320.00	1,316.00	1,153.00	
Enrollment	196.00	793.00	675.00	694.00	343.00	354.00	537.00	545.00	233.00	226.00	-	-	-	-	-	567.00	508.00	490.00	490.00	582.00	60.00	1,135.00	1,426.00	
2014																								
Square Feet	82,747.00	75,860.00	74,300.00	70,883.00	64,690.00	64,690.00	57,397.00	45,430.00	44,111.00	26,980.00	8,200.00	71,400.00	5,100.00	4,420.00	4,420.00	119,300.00	98,250.00	88,520.00	88,520.00	76,000.00	36,405.00	231,050.00	229,880.00	
Capacity (students)	460.00	620.00	556.00	583.00	361.00	361.00	519.00	498.00	460.00	188.00	95.00	95.00	57.00	60.00	60.00	716.00	735.00	637.00	637.00	628.00	320.00	1,316.00	1,153.00	
Enrollment (3)	180.00	801.00	523.00	515.00	599.00	264.00	457.00	543.00	290.00	182.00	-	-	-	-	-	815.00	822.00	702.00	702.00	675.00	320.00	1,338.00	1,173.00	
2015																								
Square Feet	82,747.00	75,860.00	74,300.00	70,883.00	64,690.00	64,690.00	57,397.00	45,430.00	44,111.00	26,980.00	8,200.00	71,400.00	5,100.00	4,420.00	4,420.00	119,300.00	98,250.00	88,520.00	88,520.00	76,000.00	36,405.00	231,050.00	229,880.00	
Capacity (students)	460.00	620.00	556.00	583.00	361.00	361.00	519.00	498.00	460.00	188.00	95.00	95.00	57.00	60.00	60.00	716.00	735.00	637.00	637.00	628.00	320.00	1,316.00	1,153.00	
Enrollment (3)	180.00	801.00	523.00	515.00	599.00	264.00	457.00	543.00	290.00	182.00	-	-	-	-	-	815.00	822.00	702.00	702.00	675.00	320.00	1,338.00	1,173.00	
2016																								
Square Feet	82,747.00	75,860.00	74,300.00	70,883.00	64,690.00	64,690.00	57,397.00	45,430.00	44,111.00	26,980.00	8,200.00	71,400.00	5,100.00	4,420.00	4,420.00	119,300.00	98,250.00	88,520.00	88,520.00	76,000.00	36,405.00	231,050.00	229,880.00	
Capacity (students)	460.00	620.00	556.00	583.00	361.00	361.00	519.00	498.00	460.00	188.00	95.00	95.00	57.00	60.00	60.00	716.00	735.00	637.00	637.00	628.00	320.00	1,316.00	1,153.00	
Enrollment (3)	194.00	809.00	682.00	625.00	351.00	351.00	494.00	527.00	241.00	259.00	-	-	-	-	-	580.00	604.00	463.00	463.00	460.00	N/A	1,121.00	1,066.00	
2017																								
Square Feet	82,747.00	75,860.00	74,300.00	70,883.00	64,690.00	64,690.00	57,397.00	45,430.00	44,111.00	26,980.00	8,200.00	71,400.00	5,100.00	4,420.00	4,420.00	119,300.00	98,250.00	88,520.00	88,520.00	76,000.00	36,405.00	231,050.00	229,880.00	
Capacity (students)	460.00	620.00	556.00	583.00	361.00	361.00	519.00	498.00	460.00	188.00	95.00	95.00	57.00	60.00	60.00	716.00	735.00	637.00	637.00	628.00	320.00	1,316.00	1,153.00	
Enrollment (3)	156.00	787.00	641.00	581.00	364.00	364.00	435.00	504.00	211.00	259.00	-	-	-	-	-	688.00	746.00	213.00	213.00	588.00	N/A	1,166.00	1,394.00	
2018																								
Square Feet	82,747.00	75,860.00	74,300.00	70,883.00	64,690.00	64,690.00	57,397.00	45,430.00	44,111.00	26,980.00	8,200.00	71,400.00	5,100.00	4,420.00	4,420.00	119,300.00	98,250.00	88,520.00	88,520.00	76,000.00	36,405.00	231,050.00	229,880.00	
Capacity (students)	460.00	620.00	556.00	583.00	361.00	361.00	519.00	498.00	460.00	188.00	95.00	95.00	57.00	60.00	60.00	716.00	735.00	637.00	637.00	628.00	320.00	1,316.00	1,153.00	
Enrollment (3)	180.00	801.00	523.00	515.00	599.00	264.00	457.00	543.00	290.00	182.00	-	-	-	-	-	815.00	822.00	702.00	702.00	675.00	320.00	1,338.00	1,173.00	
2019																								
Square Feet	82,747.00	75,860.00	74,300.00	70,883.00	64,690.00	64,690.00	57,397.00	45,430.00	44,111.00	26,980.00	8,200.00	71,400.00	5,100.00	4,420.00	4,420.00	119,300.00	98,250.00	88,520.00	88,520.00	76,000.00	36,405.00	231,050.00	229,880.00	
Capacity (students)	460.00	620.00	556.00	583.00	361.00	361.00	519.00	498.00	460.00	188.00	95.00	95.00	57.00	60.00	60.00	716.00	735.00	637.00	637.00	628.00	320.00	1,316.00	1,153.00	
Enrollment (3)	180.00	801.00	523.00	515.00	599.00	264.00	457.00	543.00	290.00	182.00	-	-	-	-	-	815.00	822.00	702.00	702.00	675.00	320.00	1,338.00	1,173.00	
2020																								
Square Feet	82,747.00	75,860.00	74,300.00	70,883.00	64,690.00	64,690.00	57,397.00	45,430.00	44,111.00	26,980.00	8,200.00	71,400.00	5,100.00	4,420.00	4,420.00	119,300.00	98,250.00	88,520.00	88,520.00	76,000.00	36,405.00	231,050.00	229,880.00	
Capacity (students)	460.00	620.00	556.00	583.00	361.00	361.00	519.00	498.00	460.00	188.00	95.00	95.00	57.00	60.00	60.00	716.00	735.00	637.00	637.00	628.00	320.00	1,316.00	1,153.00	
Enrollment (3)	180.00	801.00	523.00	515.00	599.00	264.00	457.00	543.00	290.00	182.00	-	-	-	-	-	815.00	822.00	702.00	702.00	675.00	320.00	1,338.00	1,173.00	

Number of Schools at June 30, 2020

- Elementary = 9
- Kindergarten Centers = 2
- Preschool Centers = 1
- Intermediate School = 3
- Senior High School = 2

Source: District Facilities Office
Enrollment is based on the annual October district count.

- Note: Increases in square footage and capacity are the result of additions.
- (1) Building has been demolished
 - (2) Building has been sold
 - (3) ASSA not completed at time of audit completion
 - (4) No longer a Pre-K center, used for NJ Youth Corp.

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

Unaudited

UNDISTRIBUTED EXPENDITURES - REQUIRED
MAINTENANCE FOR SCHOOL FACILITIES

11-000-261-xxx

* School Facilities	Project # (s)	2011	2012	2013*	2014	2015	2016	2017	2018	2019	2020
Vineland Senior High - South	N/A	268,971.10	196,784.74	219,107.00	244,296.00	296,012.44	340,073.00	436,519.00	299,905.00	298,604.43	204,691.03
Vineland Senior High - North	N/A	87,898.59	168,708.75	187,846.00	209,442.00	274,645.96	198,141.00	133,242.00	183,302.00	238,363.90	163,396.61
Landis Intermediate	N/A	90,212.24	57,810.89	64,369.00	71,769.00	51,307.13	103,713.00	72,197.00	458,125.00	281,347.42	192,861.48
Veterans Memorial Intermediate	N/A	86,000.08	142,548.01	158,718.00	176,964.00	74,826.01	119,838.00	84,254.00	110,087.00	78,409.50	53,749.11
Dane Barse	N/A	24,748.19	46,299.98	51,552.00	57,479.00	26,897.81	38,202.00	62,696.00	32,107.00	93,526.97	64,112.01
Butler Ave PK Center	N/A	78.72	627.76	699.00	780.00	-	-	-	-	-	-
Cunningham Alternative Prog	N/A	7,004.74	46,976.49	52,305.00	58,318.00	16,948.32	3,439.00	7,469.00	8,724.00	22,258.82	15,258.25
D'ippolito Elementary	N/A	37,829.82	66,242.34	73,757.00	82,236.00	40,531.97	41,444.00	72,846.00	83,042.00	56,494.06	38,726.24
Wallace Intermediate	N/A	37,950.46	61,614.74	68,604.00	76,491.00	43,673.18	30,793.00	94,926.00	69,474.00	144,173.66	98,829.93
Marie Durand Elementary	N/A	40,983.39	45,435.52	50,590.00	56,406.00	39,771.86	68,138.00	108,175.00	92,362.00	71,572.09	49,062.11
East Vineland K Center	N/A	-	1,206.27	1,343.00	1,498.00	-	-	-	-	-	-
Maurice Fels K Center	N/A	-	-	-	-	-	-	-	-	-	-
Johnstone Elementary	N/A	22,031.13	49,336.98	54,933.00	61,248.00	131,760.72	33,734.00	61,322.00	22,401.00	85,112.07	58,343.67
Leichter PK Center	N/A	15,811.93	58,846.17	65,521.00	73,053.00	79,015.88	89,949.00	35,050.00	28,732.00	11,844.07	8,119.02
Mennies Elementary	N/A	43,758.00	45,783.20	50,977.00	56,838.00	28,172.65	73,002.00	108,351.00	70,889.00	65,162.31	44,668.26
Pilla Middle School	N/A	-	-	-	-	-	-	-	-	110,000.61	75,404.57
Sabater Elementary	N/A	27,093.74	26,432.18	29,430.00	32,813.00	25,638.71	42,221.00	97,995.00	90,736.00	22,113.38	15,158.55
Oak and Main PK Center	N/A	15,575.14	1,157.64	1,289.00	1,437.00	221.00	-	6,322.00	-	269.00	184.40
Dallago Preschool	N/A	11,108.03	24,214.33	26,961.00	30,060.00	14,762.35	20,020.00	8,575.00	51,246.00	34,690.96	23,780.38
Petway Elementary	N/A	23,594.19	23,201.53	25,833.00	28,803.00	56,599.27	51,313.00	36,002.00	33,556.00	77,329.08	53,008.49
Rossi Intermediate	N/A	73,580.52	65,083.91	72,467.00	80,798.00	56,678.73	99,134.00	82,304.00	73,588.00	220,890.14	151,418.48
South Vineland PK Center	N/A	-	2,909.18	3,239.00	3,611.00	-	-	-	-	-	-
Winslow Elementary	N/A	40,869.95	39,371.81	43,838.00	48,878.00	105,974.49	81,279.00	66,795.00	96,476.00	48,130.38	32,993.00
Almond Road Preschool	N/A	-	135,255.18	150,598.00	167,911.00	13,522.00	6,298.00	10,046.00	601.00	-	-
Total School Facilities		955,099.96	1,305,847.60	1,453,976.00	1,621,129.00	1,376,960.48	1,440,731.00	1,585,086.00	1,805,353.00	1,960,292.85	1,343,765.58
Other Facilities		690,465.00	770,812.00	668,025.00	744,823.00	1,243,746.35	1,027,886.00	1,239,947.00	1,115,350.31	917,607.00	629,012.50
Grand Total		1,645,564.96	2,076,659.60	2,122,001.00	2,365,952.00	2,620,706.83	2,468,617.00	2,825,033.00	2,920,703.31	2,877,899.85	1,972,778.08

* School facilities as defined under EFCCA.
(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, 2020
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		
Superintendent for Business	10,000	N/A
Treasurer	675,000	N/A
Asst. Business Administrator	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	5,000	N/A
Principal Clerk Typist-School Board Office	5,000	N/A
Clerk Typist-School Board Office	5,000	N/A
Principal Benefits Clerk-School Board Office	5,000	N/A
Financial Advisor-VHS	5,000	N/A
Clerk Driver	5,000	N/A
Adult Ed Tech Coordinator	5,000	N/A
MISC Bonds-public employees blanket bond-cafeteria	10,000	N/A
Faculty Manager of Athletics (each)	7,500	N/A
Faculty Manager of Vld. High Athletic Dept.	7,500	N/A

Source: School District records

Source: School District records

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Single Audit Section



FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Vineland School District, as of and for the year ended June 30, 2020, 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 January 8, 2021.

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

January 8, 2021



FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditor's Report

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

Report on Compliance for Each Major Program

We have audited the City of Vineland School District's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* and the New Jersey *State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of the City of Vineland School District's major federal and state programs for the year ended June 30, 2020. 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, 2020.

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

January 8, 2021

CITY OF VINELAND SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
for the Fiscal Year ended June 30, 2020

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Federal FAIN Number	Grantor or Project Number	Program or Award Amount	Grant Period From	To	Balance at June 30, 2019 Account Receivable	Comover/ (Walkover) Amount	Cash Received	Budgetary Expenditures		(MEMO) Pass Through to Sub-Recipients	Adjustments	Repayment Prior Years' Balances	Balance at June 30, 2020	
										Pass Through	Direct				Deferred Revenue	Due to Grantor
U.S. Department of Health and Human Services Pass-Through State Department of Health and Human Services Medical Assistance Program (SEM)	93.778	2005NJ5WAP	N/A	\$ 398,949.31	7/1/2019	6/30/2020	\$ -	\$ -	\$ 398,949.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund									\$ 398,949.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
U.S. Department of Education Passed-Through State Department of Education Special Revenue Fund:																
Title I	84.010	S010A180030	NCLB	3,857,599.00	7/1/2019	6/30/2020	(892,984.20)	-	2,822,229.80	(3,778,045.89)	-	0.20	-	-	(955,615.89)	-
Title I, Reallocated	84.010	S010A180030	NCLB	3,697,877.00	7/1/2019	6/30/2020	-	-	882,984.20	-	-	-	-	-	-	-
Title I, Reallocated	84.010	S010A180030	NCLB	174,909.00	7/1/2019	6/30/2020	(75,935.61)	130,746.39	-	(254,986.69)	-	-	-	-	(123,840.30)	-
Title I, Reallocated	84.010	S010A180030	NCLB	276,696.00	7/1/2019	6/30/2020	-	(130,746.39)	206,682.00	-	-	-	-	-	-	-
Title I, SEA	84.010	S010A180030	NCLB	640,203.00	7/1/2019	6/30/2020	(25,704.44)	234,301.56	-	(396,360.68)	-	0.44	-	-	(162,058.68)	-
Title I, SEA	84.010	S010A180030	NCLB	665,622.00	7/1/2019	6/30/2020	(529,973.97)	0.03	2,021,636.00	(2,610,662.71)	-	(0.03)	-	-	(698,026.71)	-
ID.E.A. Part B, Basic Regular	84.027	H027A180100	FT	2,848,057.00	7/1/2019	6/30/2020	-	-	529,974.00	-	-	-	-	-	-	-
ID.E.A. Part B, Basic Regular	84.027	H027A180100	FT	3,005,702.00	7/1/2019	6/30/2020	(9,157.60)	0.40	66,707.00	(108,172.84)	-	(0.40)	-	-	(14,967.84)	-
ID.E.A. Part B, Preschool	84.173	HT3A180114	FT	137,939.00	7/1/2019	6/30/2020	(9,157.60)	0.40	9,158.00	-	-	-	-	-	-	-
ID.E.A. Part B, Preschool	84.173	HT3A180114	FT	100,591.00	7/1/2019	6/30/2020	(3,307.62)	13,933.18	66,707.00	(81,835.52)	-	(0.18)	-	-	(1,625.52)	-
Perkins	84.048A	V086A180030	N/A	103,757.00	7/1/2019	6/30/2020	(31,307.62)	(13,933.18)	44,611.00	(81,835.52)	-	-	-	-	(1,625.52)	-
Perkins	84.048A	V086A180030	N/A	552,473.00	7/1/2019	6/30/2020	(31,651.85)	0.15	471,067.00	(507,092.31)	-	(0.15)	-	-	(36,025.31)	-
Title IA	84.367A	S367A180029	N/A	502,963.00	7/1/2019	6/30/2020	(31,651.85)	0.15	471,067.00	(507,092.31)	-	(0.15)	-	-	(36,025.31)	-
Title IA	84.367A	S367A180029	N/A	182,263.00	7/1/2019	6/30/2020	(73,268.84)	0.16	110,638.00	(159,180.19)	-	(0.16)	-	-	(48,542.19)	-
Title III	84.365A	S365A180030	N/A	204,238.00	7/1/2019	6/30/2020	(73,268.84)	0.16	73,269.00	-	-	-	-	-	-	-
Title III	84.365A	S365A180030	N/A	16,978.00	7/1/2019	6/30/2020	(2,023.14)	-	11,521.00	(11,521.00)	-	-	-	-	-	-
Title III, Immigrant	84.365A	S365A180030	N/A	16,985.00	7/1/2019	6/30/2020	(2,023.14)	-	2,023.00	-	-	0.14	-	-	-	-
Title IV	84.424	S424A180031	N/A	236,755.00	7/1/2019	6/30/2020	(47,246.01)	0.99	63,139.00	(68,527.97)	-	(0.99)	-	-	(5,388.97)	-
Title IV	84.424	S424A180031	N/A	224,822.00	7/1/2019	6/30/2020	(47,246.01)	0.99	47,247.00	-	-	-	-	-	-	-
After School Learning Centers - 21st Century	84.287C	S287C180030	N/A	26,585.39	7/1/2019	6/30/2020	(28,468.55)	-	19,372.45	(19,373.08)	-	0.63	-	-	(0.00)	-
After School Learning Centers - 21st Century	84.287C	S287C180030	N/A	76,775.00	7/1/2019	6/30/2020	(28,468.55)	-	28,468.55	-	-	-	-	-	-	-
Total Special Revenue Fund							(1,747,722.03)	-	7,805,790.00	(7,995,358.88)	-	(0.50)	-	-	(1,937,291.41)	-
U.S. Department of Agriculture Passed-Through State Department of Education Enterprise Fund:																
National School Lunch Program	10.555	1819NJ30AN1099	N/A	3,155,620.60	7/1/2018	6/30/2019	(233,204.08)	-	233,204.08	-	-	-	-	-	-	-
National School Lunch Program	10.555	1920NJ30AN1099	N/A	2,573,532.51	7/1/2019	6/30/2020	-	-	2,476,474.01	(2,573,532.51)	-	-	-	-	(97,058.50)	-
National School Breakfast Program	10.553	1819NJ30AN1099	N/A	1,394,182.32	7/1/2018	6/30/2019	(105,791.03)	-	105,791.03	-	-	-	-	-	-	-
National School Breakfast Program	10.553	1920NJ30AN1099	N/A	1,130,210.05	7/1/2019	6/30/2020	-	-	1,068,381.85	(1,130,210.05)	-	-	-	-	(61,228.20)	-
National School Snack Program	10.555	1819NJ30AN1099	N/A	64,084.24	7/1/2018	6/30/2019	(4,214.21)	-	4,214.21	-	-	-	-	-	-	-
National School Snack Program	10.555	1920NJ30AN1099	N/A	44,484.56	7/1/2019	6/30/2020	-	-	44,484.56	(44,484.56)	-	-	-	-	-	-
Summer Feeding Program	10.559	1920NJ30AN1099	N/A	178,723.39	7/1/2019	6/30/2020	-	-	178,723.39	(178,723.39)	-	-	-	-	-	-
Fresh Fruit & Vegetable Program	10.582	1819NJ30AL1603	N/A	64,663.70	7/1/2018	6/30/2019	-	-	73,171.13	(90,006.13)	-	-	-	-	(16,835.00)	-
Fresh Fruit & Vegetable Program	10.582	1920NJ30AL1603	N/A	90,006.13	7/1/2019	6/30/2020	-	-	-	-	-	-	-	-	-	-
Food Distribution Program	10.555	1920NJ30AN1099	N/A	429,958.61	7/1/2019	6/30/2020	-	-	429,958.61	(429,958.61)	-	-	-	-	-	-
School Meals Equipment	10.579	1920NJ30AN18103	N/A	28,942.00	7/1/2019	6/30/2020	-	-	28,792.00	(28,792.00)	-	-	-	-	-	-
Total Enterprise Fund							(343,208.32)	-	4,645,794.87	(4,475,707.25)	-	-	-	-	(176,121.20)	-
Total Federal Financial Awards							(2,090,931.35)	-	12,846,594.18	(12,870,015.44)	-	(0.50)	-	-	(2,112,413.11)	-

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
Financial Statement
Schedules of Expenditures of Assistance
for the Fiscal Year ended June 30, 2020

State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period		Balance at June 30, 2019			Cash Received	Budgetary Expenditures	Adjustments / Repayment of Prior Years' Balances	Balance at June 30, 2020			MEMO Cumulative Total Expenditures
			From	To	(Accounts Receivable)	Deferred Revenue	Due to Grantor				Carryover (Walkover) Amount	Deferred Revenue/ Interfund Payable	(Accounts Receivable)	
State Department of Education														
General Fund:														
Equalization Aid	20-495-034-5120-078	\$ 90,151,959.00	7/1/2019	6/30/2020	\$ -	\$ -	\$ -	\$ 81,256,037.92	\$ (90,151,959.00)	\$ -	\$ -	\$ -	\$ (8,895,921.08)	\$ -
Categorical Special Education Aid	20-495-034-5120-089	5,294,946.00	7/1/2019	6/30/2020	-	-	-	4,772,456.83	(5,294,946.00)	-	-	-	(522,489.17)	-
Categorical Special Education Aid	20-495-034-5120-084	3,354,282.00	7/1/2019	6/30/2020	-	-	-	3,023,291.66	(3,354,282.00)	-	-	-	(330,990.34)	-
Adjustment Aid	20-495-034-5120-085	31,132,988.00	7/1/2019	6/30/2020	-	-	-	28,060,879.44	(31,132,988.00)	-	-	-	(3,072,108.56)	-
School Choice Aid	20-495-034-5120-068	32,724.00	7/1/2019	6/30/2020	-	-	-	29,494.90	(32,724.00)	-	-	-	(3,229.10)	-
Subtotal State Aid Public :								117,142,160.75	(129,968,989.00)	-	-	-	(12,826,738.25)	-
Additional Non Public Transportation Aid	20-495-034-5120-014	13,414.00	7/1/2019	6/30/2020	-	-	-	134,019.00	(13,414.00)	-	-	-	(13,414.00)	13,414.00
Additional Non Public Transportation Aid	19-495-034-5120-014	134,019.00	7/1/2018	6/30/2019	-	-	-	-	-	-	-	-	-	-
Categorical Transportation Aid	20-495-034-5120-014	4,794,073.00	7/1/2019	6/30/2020	-	-	-	4,321,008.46	(4,794,073.00)	-	-	-	(473,064.54)	4,794,073.00
Extraordinary Aid	20-495-034-5120-044	1,668,952.00	7/1/2019	6/30/2020	-	-	-	1,567,470.00	(1,668,952.00)	-	-	-	(1,668,952.00)	1,567,470.00
Extraordinary Aid	19-495-034-5120-044	1,567,470.00	7/1/2018	6/30/2019	-	-	-	-	-	-	-	-	-	1,567,470.00
On-Behalf Teachers' Pension and Annuity Fund	20-495-034-5094-002	14,048,063.00	7/1/2019	6/30/2020	-	-	-	14,048,063.00	(14,048,063.00)	-	-	-	-	14,048,063.00
On-Behalf Teachers' Pension and Annuity Fund	20-495-034-5094-001	5,211,574.00	7/1/2019	6/30/2020	-	-	-	5,211,574.00	(5,211,574.00)	-	-	-	-	5,211,574.00
On-Behalf Teachers' Pension & Annuity Fund - Non-contributory Insurance	20-495-034-5094-004	7,276.00	7/1/2019	6/30/2020	-	-	-	7,276.00	(7,276.00)	-	-	-	-	7,276.00
Reimbursed TPAF Social Security Contributions	20-495-034-5095-002	4,723,613.85	7/1/2019	6/30/2020	-	-	-	4,684,203.93	(4,723,613.85)	-	-	-	(229,409.92)	4,723,613.85
Reimbursed TPAF Social Security Contributions	19-495-034-5095-002	4,577,213.81	7/1/2018	6/30/2019	-	-	-	4,577,213.81	(4,577,213.81)	0.03	-	-	(229,409.92)	4,577,213.81
Total General Fund								147,169,080.12	(160,433,868.89)	0.03	-	-	(15,268,671.71)	36,631,649.66
Special Revenue Fund:														
Preschool Education Aid	20-495-034-5120-086	17,331,702.00	7/1/2019	6/30/2020	-	-	-	15,598,531.80	(16,270,672.18)	-	-	1,061,029.82	(1,733,170.20)	16,270,672.18
Preschool Education Aid	19-495-034-5120-086	17,331,702.00	7/1/2018	6/30/2019	-	-	-	-	-	-	-	-	-	17,331,702.00
DECE Wrap Around	20-495-034-5120-086	137,390.00	7/1/2019	6/30/2020	-	-	-	137,390.00	(127,407.00)	-	-	-	-	127,407.00
N.J. Nonpublic Aid: Nursing	20-100-034-5120-070	42,874.00	7/1/2019	6/30/2020	-	-	-	42,874.00	(39,964.00)	-	-	-	-	39,964.00
Textbook Aid	20-100-034-5120-064	23,295.00	7/1/2019	6/30/2020	-	-	-	23,295.00	(21,154.06)	-	-	-	-	21,154.06
Textbook Aid	19-100-034-5120-064	23,603.00	7/1/2018	6/30/2019	-	-	-	-	-	(832.11)	-	-	-	-
ESL	19-100-034-5120-068	6,040.00	7/1/2018	6/30/2019	-	-	-	-	-	(1,984.84)	-	-	-	4,055.16
ESL	20-100-034-5120-068	8,513.00	7/1/2019	6/30/2020	-	-	-	8,513.00	(4,715.04)	-	-	-	-	4,715.04
Technology Aid	20-100-034-5120-373	15,912.00	7/1/2019	6/30/2020	-	-	-	15,912.00	(13,618.10)	-	-	-	-	13,618.10
Technology Aid	19-100-034-5120-373	15,912.00	7/1/2018	6/30/2019	-	-	-	-	-	(60.52)	-	-	-	15,851.48
Audition Services: Compensatory Education	20-100-034-5120-068	113,640.00	7/1/2019	6/30/2020	-	-	-	113,640.00	(98,641.92)	-	-	-	-	98,641.92
Audition Services: Compensatory Education	19-100-034-5120-068	130,289.00	7/1/2018	6/30/2019	-	-	-	-	-	(16,840.40)	-	-	-	113,448.60
Handicapped Services: Instruction Supplemental	20-100-034-5120-066	39,340.00	7/1/2019	6/30/2020	-	-	-	39,340.00	(31,489.55)	-	-	-	-	31,489.55
Handicapped Services: Instruction Supplemental	19-100-034-5120-066	50,749.00	7/1/2018	6/30/2019	-	-	-	-	-	(12,685.00)	-	-	-	38,064.00
Examination & Classification	20-100-034-5120-066	46,146.00	7/1/2019	6/30/2020	-	-	-	46,146.00	(26,760.30)	-	-	-	-	26,760.30
Corrective Speech	20-100-034-5120-067	37,731.00	7/1/2019	6/30/2020	-	-	-	37,731.00	(20,688.78)	-	-	-	-	20,688.78
Corrective Speech	19-100-034-5120-067	39,818.00	7/1/2018	6/30/2019	-	-	-	-	-	(9,641.36)	-	-	-	30,176.64
Non-Public Security	20-100-034-5120-509	66,390.00	7/1/2019	6/30/2020	-	-	-	66,390.00	(59,942.23)	-	-	-	-	59,942.23
Non-Public Security	19-100-034-5120-509	67,350.00	7/1/2018	6/30/2019	-	-	-	-	-	(8.34)	-	-	-	67,311.66
CCOET	N/A	104,153.84	7/1/2016	6/30/2020	-	-	-	-	-	-	-	58,875.16	-	45,278.68
Family Friendly Centers	N/A	45,463.00	7/1/2019	6/30/2020	-	-	-	45,463.00	(28,674.15)	-	-	-	-	28,674.15
Family Friendly Centers	N/A	45,463.00	7/1/2018	6/30/2019	-	-	-	-	-	-	-	16,788.85	-	40,883.92
Family Friendly Centers	N/A	45,963.00	7/1/2017	6/30/2018	-	-	-	-	-	-	-	4,579.08	-	40,618.95
Family Friendly Centers	N/A	45,463.00	7/1/2016	6/30/2017	-	-	-	-	-	-	-	-	-	45,463.00
NJ Youth Corps - Rise	N/A	54,500.00	7/1/2019	6/30/2020	-	-	-	15,282.00	(26,629.83)	-	-	-	-	(26,629.83)
NJ Youth Corps	ADGY12S	360,000.00	7/1/2019	6/30/2020	-	-	-	288,009.00	(327,926.61)	-	-	-	-	327,926.61
NJ Youth Corps	ADGY12S	400,000.00	7/1/2018	6/30/2019	-	-	-	34,331.21	-	-	-	-	-	379,669.79
Total Special Revenue Fund								16,612,761.01	(18,291,910.27)	(47,814.83)	51,265.44	1,119,804.98	108,130.95	35,217,889.97
Enterprise Fund:														
National School Lunch Program (State Share)	20-100-010-3350-023	46,199.62	7/1/2019	6/30/2020	-	-	-	44,674.42	(46,199.62)	-	-	-	(1,525.20)	-
National School Lunch Program (State Share)	19-100-010-3350-023	59,869.99	7/1/2018	6/30/2019	-	-	-	4,440.06	-	-	-	-	-	-
Total Enterprise Fund								49,114.48	(46,199.62)	-	-	-	(1,525.20)	-
Total State Financial Assistance								163,730,955.61	(178,771,974.74)	(47,814.80)	51,265.44	1,119,804.98	109,130.95	71,849,139.63

Less: On-Behalf TPAF Pension: 14,048,063.00
 Pension Contributions: 5,211,574.00
 Post Retirement Medical: 7,276.00
 Non-contributory Insurance
 SDA Expenditures
 Total for State Financial Assistance-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, 2020**

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 (\$28,706.00) for the general fund and \$121,541.61 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>Total</u>
General Fund	\$ 398,949.31	\$ 160,405,158.85	\$ -	\$ 160,804,108.16
Special Revenue Fund	8,018,829.88	18,175,689.66	89,167.11	26,283,686.65
Capital Projects Fund	-	(124,825.30)	-	(124,825.30)
Food Service Fund	4,446,915.25	46,199.62	-	4,493,114.87
Total	<u>\$ 12,864,694.44</u>	<u>\$ 178,502,222.83</u>	<u>\$ 89,167.11</u>	<u>\$ 191,456,084.38</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, 2020
(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, 2020. 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, 2020.

VINELAND SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDING JUNE 30, 2020

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>
<u>Child Nutrition Cluster</u>	
10.553	School Breakfast Program
10.555	National School Lunch Program
10.559	Summer Food Service Program
10.555	National School Snack Program
10.555	Food Distribution Program

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, 2020
(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

State Aid Public Cluster

495-034-5120-078	Equalization Aid
495-034-5120-089	Special Education Aid
495-034-5120-084	Security Aid
495-034-5120-085	Adjustment Aid
495-034-5120-068	School Choice Aid
495-034-5094-003	Reimbursed TPAF Social Security Contributions

VINELAND SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDING JUNE 30, 2020
(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, 2020
(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, 2020

STATUS OF PRIOR YEAR FINDINGS

There were No Findings in the Prior Year.

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