

**Comprehensive Annual  
Financial Report**

**of the**

**City of Vineland Board of Education**

**Vineland, New Jersey**

**For the Year Ended June 30, 2021**



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# **Introductory Section**







Mr. Alfonso Q. Llano, Superintendent of Vineland Public Schools  
Landis Administrative Offices  
61 W. Landis Ave. Vineland, NJ 08360-3708  
allano@vineland.org  
856.794.6700 ~ Fax 856.507.4325

February 26, 2022

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, 2021, 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 the 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 on June 30, 2021.

**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, 2021, 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 are 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.

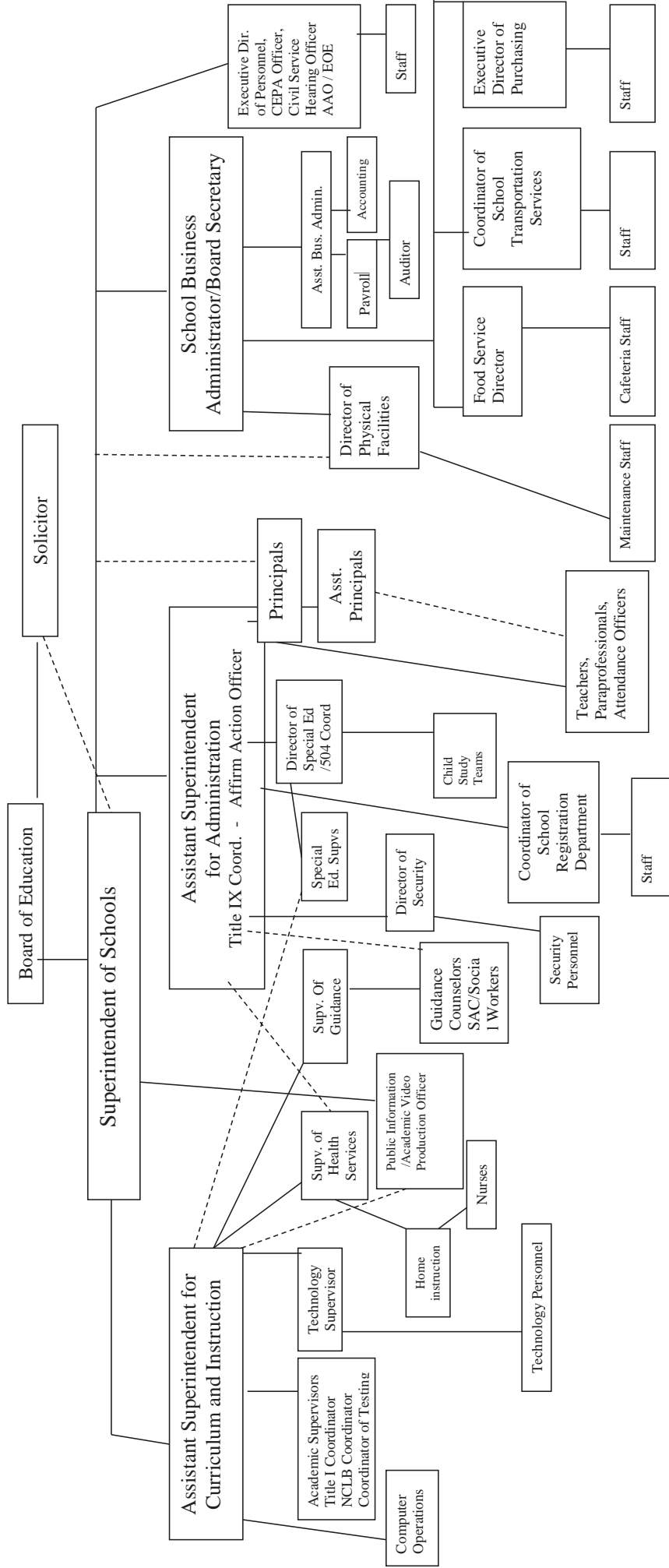
Respectfully,

**Mr. Alfonso Q. Llano**

Mr. Alfonso Q. Llano  
Superintendent

**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, 2021**

<b><u>Members of the Board of Education</u></b>		<b><u>Term</u></b>
Scott English	President	2021
Meghan Spinelli	Vice President	2023
Inez Acosta	Member	2021
Kimberly Codispoti	Member	2022
Nicholas Fiocchi	Member	2022
Cedric Holmes	Member	2023
Dennis Rivera	Member	2023
F. John Sbrana	Member	2022
Alix Silva	Member	2021

**SUPERINTENDENT**

Mr. Alfonso Q. Llano

**BOARD SECRETARY/SCHOOL BUSINESS ADMINISTRATOR**

Dawn Leary

**TREASURER OF SCHOOL MONIES**

Carmen DiGiorgio

**CONSULTANTS AND ADVISORS**

**JUNE 30, 2021**

**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, NJ 08362-1501

## **Financial Section**







# 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 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, 2021, 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, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Required Supplementary Information as identified in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Vineland School District's basic financial statements. The introductory section, combining and individual non-major fund financial statements, schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for federal Awards, the schedule of state financial assistance as required by NJ OMB 15-08, and statistical information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements, schedule of expenditures of federal awards, the schedule of state financial assistance, and statistical information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial statements, the schedule of expenditures of federal awards, and the schedule of state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subject to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 26, 2022 on our consideration of the City of Vineland School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Vineland School District's internal control over financial reporting and compliance.

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

*Michael S. Garcia*

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

February 26, 2022

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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, 2021  
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, 2021. 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 2021 are as follows:

- In total, net position increased \$9,820,896.62 which represents a 9 percent increase from 2020.
- General revenues accounted for \$161,866,833.86 in revenue or 63 percent of all revenues. Program specific revenues in the form of charges for services and operating and capital grants and contributions accounted for \$95,487,225.39 or 37 percent of total revenues of \$257,354,059.25.
- Total assets of governmental activities increased by \$5,895,301.45, as cash and cash equivalents increased by \$11,325,017.60, Internal Balances decreased by \$491,319.50, receivables increased by \$1,362,710.48, and capital assets (net) decreased by \$6,301,107.13.
- The School District had \$251,440,310.67 in expenses; only \$99,393,965.50 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes and state aid) of \$161,867,241.79 and previous year's surplus funds were adequate to provide for these programs.
- Among governmental funds, the General Fund had \$192,837,189.35 in revenues, \$184,761,277.76 in expenditures and net transfers from and to other funds in the amount of \$1,877,469.81. The General Fund's fund balance increased \$9,953,381.40 from 2020. This increase was not anticipated by the Board of Education as the COVID-19 pandemic continued to impact the School District in the 20-21 School year.

**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, 2021  
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 2021?" 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, 2021  
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 2021 and 2020.

**Table 1 - Net Assets**

	2021	2020
<b>Assets</b>		
Current and Other Assets	\$ 27,989,472.03	\$ 15,268,081.91
Capital Assets	171,061,792.33	177,424,975.60
Deferred Outflows of Resources	3,612,172.00	5,973,009.00
Total Assets	202,663,436.36	198,666,066.51
<b>Liabilities</b>		
Long-Term Liabilities	57,802,582.36	67,458,769.99
Other Liabilities	6,020,136.39	4,742,174.46
Deferred Inflows of Resources	23,786,614.00	22,469,940.00
Total Liabilities	87,609,332.75	94,670,884.45
<b>Net Position</b>		
Invested in Capital Assets, Net of Debt	163,886,534.45	168,257,347.41
Restricted	30,378,412.80	19,471,909.58
Unrestricted	(79,210,843.64)	(83,734,074.93)
Total Net Position	\$ 115,054,103.61	\$ 103,995,182.06

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**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2021  
UNAUDITED (CONTINUED)**

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

Table 2 shows changes in net position for 2021 and 2020.

**Table 2 - Changes in Net Assets**

	2021	2020
<b>Revenues</b>		
Program Revenues:		
Charges for Services	\$ 3,729,019.26	\$ 8,503,257.75
Operating Grants and Contributions	95,664,946.24	65,244,292.07
General Revenues:		
Property Taxes	25,691,704.00	24,703,562.00
Grants and Entitlements	137,675,467.45	136,813,581.31
Other	838,563.27	1,248,166.07
<b>Total Revenues</b>	<b>263,599,700.22</b>	<b>236,512,859.20</b>
<b>Program Expenses</b>		
Instruction	130,845,383.87	113,518,820.70
Support Services:		
Tuition	6,344,084.79	6,644,497.69
Related Services - Pupils and Instructional Staff	56,188,078.28	49,461,636.33
General & School Administration & Central Services	15,338,873.40	14,301,098.96
Maintenance of Facilities	19,812,479.44	27,679,539.33
Pupil Transportation	12,161,868.62	12,989,540.19
Special Schools		
Internal Service Fund - Student Transportation	2,803,648.82	6,817,622.15
Transfer to Charter Schools	4,410,208.80	4,299,213.00
Food Service	3,535,684.65	5,298,647.78
Fixed Asset Adjustment	2,338,492.93	-
<b>Total Expenses</b>	<b>253,778,803.60</b>	<b>241,010,616.13</b>
<b>Increase (Decrease) in Net Position</b>	<b>\$ 9,820,896.62</b>	<b>\$ (4,497,756.93)</b>

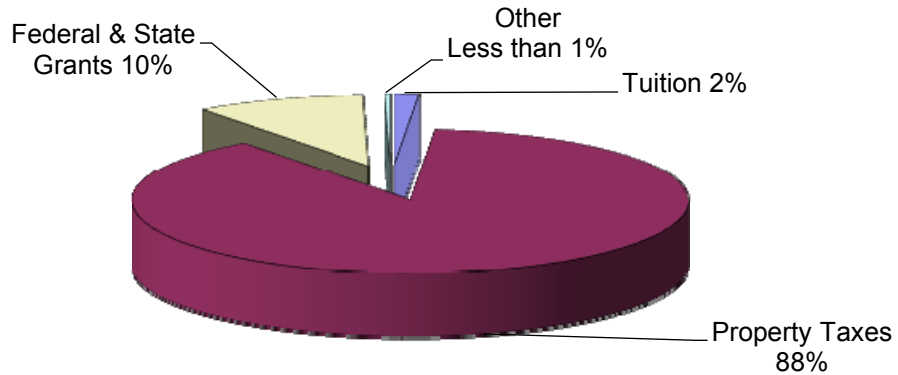
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**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2021  
UNAUDITED (CONTINUED)**

**Governmental Activities**

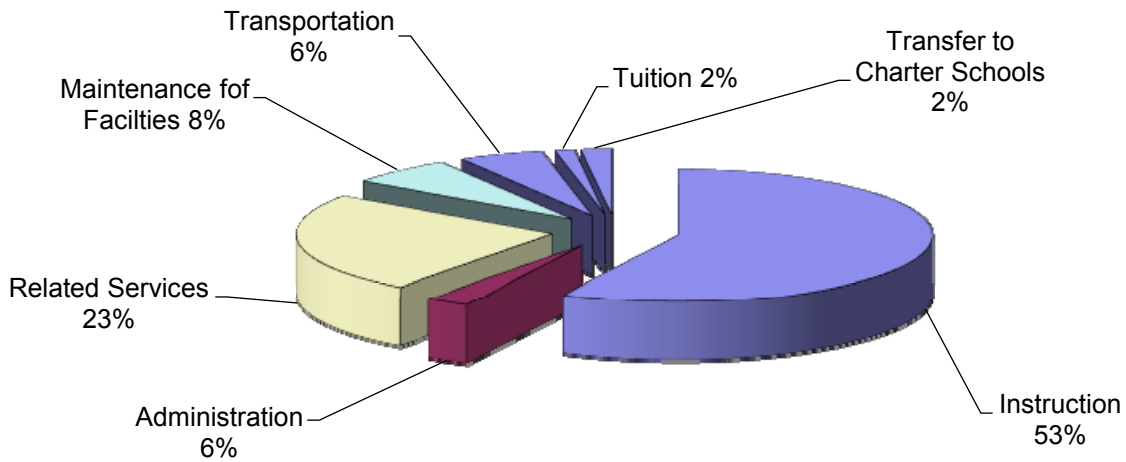
Property taxes made up 10 percent of revenues for governmental activities for the City of Vineland School District for year 2021. The District's total revenues were \$259,692,552.18 for the year ended June 30, 2021. Federal, state, and local grants accounted for another 88 percent of revenue.

**SOURCES OF REVENUE FOR 2021**



The total cost of all program and services was \$247,904,626.02. Instruction comprises 39 percent of District expenses.

**EXPENSES FOR 2021**



**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2021  
UNAUDITED (CONTINUED)**

**Business-Type Activities**

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

- Food service revenues exceeded expenses by \$371,055.46.
- Charges for food services represent \$38,819.10 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 \$3,867,921.01.

**Governmental Activities**

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

**Table 3**

	<b>2021</b>		<b>2020</b>	
	<b>Total Cost of Services</b>	<b>Net Cost of Services</b>	<b>Total Cost of Services</b>	<b>Net Cost of Services</b>
Instruction	\$ 130,845,383.87	\$ 81,254,040.47	\$ 113,518,820.70	\$ 82,708,599.38
Support Services:				
Tuition	6,344,084.79	6,344,084.79	6,644,497.69	6,644,497.69
Related Services Pupils and Instructional	56,188,078.28	17,803,185.94	49,461,636.33	18,504,760.49
General & School Administration & Centr	15,338,873.40	13,897,607.19	14,301,098.96	14,285,130.88
Maintenance of Facilities	19,812,479.44	17,776,936.25	27,679,539.33	27,658,897.06
Pupil Transportation	12,161,868.62	11,019,136.57	12,989,540.19	12,975,036.55
Internal Service Fund	2,803,648.82	53,695.45	6,817,622.15	(54,050.62)
Capital Grants	-	(141,494.83)	-	124,825.30
Transfer to Charter Schools	4,410,208.80	4,410,208.80	4,299,213.00	4,299,213.00
Total Expenses	<u>\$ 247,904,626.02</u>	<u>\$ 152,417,400.63</u>	<u>\$ 235,711,968.35</u>	<u>\$ 167,146,909.73</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, 2021  
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 \$225,691,362.81 and expenditures were \$215,801,943.00. The net increase in fund balance for the year was \$9,889,419.81.

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, 2021, 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 2020</u>	<u>Percent of Increase (Decrease)</u>
Local Sources	\$ 27,668,177.13	12.26%	\$ 691,582.00	2.56%
State Sources	183,474,456.95	81.29%	5,018,433.74	2.81%
Federal Sources	14,548,728.73	6.45%	6,130,949.54	72.83%
Total	<u>\$ 225,691,362.81</u>	100.00%	<u>\$ 11,840,965.28</u>	78.21%

Local revenues increased by \$691,582.00. The increase in local revenue was predominately due to the increase in local tax levy.

The increase of \$5,018,433.74 in state sources revenue is attributed to the fact that the district received more Extraordinary Aid and TPAF on-behalf in 2021 compared to 2020.

The increase of \$16,130,949.54 in federal sources is attributed to the fact that the district received more of its federal special revenue funding in 2021 as compared to 2020 specifically for Covid Relief Funds.

The following schedule represents a summary of general fund and special revenue fund expenditures for the year ended June 30, 2021, 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 2020</u>	<u>Percent of Increase (Decrease)</u>
Current expense:				
Instruction	\$ 75,466,566.40	34.97%	\$ 5,650,236.84	8.09%
Undistributed expenditures	139,128,374.41	64.47%	6,102,215.23	4.59%
Capital Outlay	1,207,002.19	0.56%	1,145,798.54	1872.11%
Total	<u>\$ 215,801,943.00</u>	100.00%	<u>\$ 12,898,250.61</u>	6.36%

Changes in expenditures were the results of varying factors.

Instruction increase was due to an increase in general supplies for teachers and students related to the COVID-19 pandemic.

Undistributed expenditures increased due to an increase in expenditures related to Plant Operations and Maintenance due to the COVID-19 pandemic and also an increase in TPAF on-behalf payments.

Capital outlay increased due to the purchase of instructional and non-instructional equipment by the Special Revenue Fund.

**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2021  
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 2021, the School District had \$171,061,792.33 invested in land, building, furniture and equipment, and vehicles. Table 4 shows year 2021 balances compared to 2020.

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

	<b>2021</b>		<b>2020</b>
Land	\$ 5,723,348.13	\$	6,760,512.13
Construction in Progress	54,543,304.78		54,401,809.95
Land Improvements	3,282,156.30		3,809,258.63
Building and Building Improvements	104,624,625.27		109,933,281.28
Machinery and Equipment	2,888,357.85		2,520,113.61
Total	\$ 171,061,792.33	\$	177,424,975.60

Overall capital assets decreased \$6,363,183.27 from year 2020 to year 2021. The decrease in capital assets is due to depreciation and disposed assets in the 20-21 school year. Please refer to Notes to the Financial Statements for more detailed information.

**Debt Administration**

At June 30, 2021, the School District had \$59,621,952.33 of outstanding debt.

Of this amount, \$9,118,242.45 is for compensated absences, \$747,296.00 is for Post-Employment Benefits, \$42,581,156.00 is for the Net PERS Pension Liability and \$7,175,257.88 is for Capital Leases.

**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, 2021  
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, 2021

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 19,758,130.83	\$ -	\$ 19,758,130.83
Internal Balances	378,591.24	(378,591.24)	-
Receivables, net	7,727,971.89	424,112.74	8,152,084.63
Inventory	-	79,256.57	79,256.57
Capital Assets, non-depreciable	60,266,652.91	-	60,266,652.91
Capital Assets, net	<u>110,672,552.40</u>	<u>122,587.02</u>	<u>110,795,139.42</u>
Total Assets	<u>198,803,899.27</u>	<u>247,365.09</u>	<u>199,051,264.36</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Outflows Related to Pensions	3,612,172.00	-	3,612,172.00
Loss on Refunding Bonds	-	-	-
Total Deferred Outflows of Resources	<u>3,612,172.00</u>	<u>-</u>	<u>3,612,172.00</u>
<b>LIABILITIES:</b>			
<b>Current Liabilities:</b>			
Accounts Payable	\$ 3,236,304.80	\$ 159,220.33	\$ 3,395,525.13
Deferred Revenue	579,460.39	31,925.71	611,386.10
<b>Noncurrent Liabilities:</b>			
Due Within One Year	2,013,225.16	-	2,013,225.16
Due Beyond One Year	5,162,032.71	-	5,162,032.71
Compensated Absences Payable	9,118,242.46	193,855.19	9,312,097.65
Net Pension Liability	42,581,156.00	-	42,581,156.00
Post Employment Benefits Obligation	<u>747,296.00</u>	<u>-</u>	<u>747,296.00</u>
Total Liabilities	<u>63,437,717.52</u>	<u>385,001.23</u>	<u>63,822,718.75</u>
Deferred Inflows Related to Pensions	<u>23,786,614.00</u>	<u>-</u>	<u>23,786,614.00</u>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	163,763,947.43	122,587.02	163,886,534.45
<b>Restricted for:</b>			
Internal Service Fund	505,679.90	-	505,679.90
Other Purposes	29,872,732.90	-	29,872,732.90
Unrestricted (Deficit)	<u>(78,950,620.48)</u>	<u>(260,223.16)</u>	<u>(79,210,843.64)</u>
Total Net Position	<u>\$ 115,191,739.75</u>	<u>\$ (137,636.14)</u>	<u>\$ 115,054,103.61</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, 2021

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	<u>Total</u>
<b>ASSETS:</b>	
Cash and Cash Equivalents	\$ 1,071,197.18
Investments	193,583.02
Accrued Interest Receivable	18.77
	<u>1,264,798.97</u>
<b>Total Assets</b>	<u>1,264,798.97</u>
<b>LIABILITIES:</b>	
Accounts Payable	
Deferred Revenue	1,096,209.64
	<u>1,096,209.64</u>
<b>Total Liabilities</b>	<u>1,096,209.64</u>
<b>NET POSITION:</b>	
Unrestricted (Deficit)	<u>168,589.33</u>
<b>Total Net Position</b>	<u><u>\$ 168,589.33</u></u>

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

**CITY OF VINELAND BOARD OF EDUCATION**  
Statement of Changes in Net Position  
For the Fiscal Year Ended June 30, 2021

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
<b>Governmental Activities:</b>							
Instruction:							
Regular	\$ 64,845,422.00	\$ 22,561,083.59	\$ 940,246.79	\$ 36,034,512.58	\$ (50,431,746.22)	\$ -	\$ (50,431,746.22)
Special Education	22,287,619.79	7,754,185.77	-	8,725,473.85	(21,316,331.71)	-	(21,316,331.71)
Other Special Instruction	5,240,471.80	1,823,245.37	-	2,051,624.80	(5,012,092.37)	-	(5,012,092.37)
Other Instruction	4,698,635.00	1,634,720.55	-	1,839,485.38	(4,493,870.17)	-	(4,493,870.17)
<b>Support Services:</b>							
Tuition	6,344,084.79	-	-	-	(6,344,084.79)	-	(6,344,084.79)
Student and Instruction Related Services	41,685,077.04	14,503,001.24	-	38,384,892.34	(17,803,185.94)	-	(17,803,185.94)
General Administrative Services	5,931,531.12	2,540,897.36	-	796,085.81	(7,676,342.67)	-	(7,676,342.67)
School Administrative Services	4,807,198.09	2,059,246.83	-	645,180.40	(6,221,264.52)	-	(6,221,264.52)
Plant Operations and Maintenance	13,315,568.82	6,496,920.62	-	2,035,543.19	(17,776,936.25)	-	(17,776,936.25)
Pupil Transportation	8,514,567.28	3,647,301.34	-	1,142,732.05	(11,019,136.57)	-	(11,019,136.57)
Unallocated Benefits	63,020,602.67	(63,020,602.67)	-	-	-	-	-
Internal Service Fund	2,803,648.82	-	2,749,953.37	-	(53,695.45)	-	(53,695.45)
Capital Grants	-	-	-	141,494.83	141,494.83	-	141,494.83
Transfer to Charter Schools	4,410,208.80	-	-	-	(4,410,208.80)	-	(4,410,208.80)
<b>Total Governmental Activities</b>	<b>247,904,626.02</b>	<b>0.00</b>	<b>3,690,200.16</b>	<b>91,797,025.23</b>	<b>(152,417,400.63)</b>	<b>-</b>	<b>(152,417,400.63)</b>
<b>Business-Type Activities:</b>							
Food Service	3,535,684.65	-	38,819.10	3,867,921.01	-	371,055.46	371,055.46
<b>Total Business-Type Activities</b>	<b>3,535,684.65</b>	<b>-</b>	<b>38,819.10</b>	<b>3,867,921.01</b>	<b>-</b>	<b>371,055.46</b>	<b>371,055.46</b>
<b>Total Primary Government</b>	<b>\$ 251,440,310.67</b>	<b>\$ 0.00</b>	<b>\$ 3,729,019.26</b>	<b>\$ 95,664,946.24</b>	<b>\$ (152,417,400.63)</b>	<b>\$ 371,055.46</b>	<b>\$ (152,046,345.17)</b>
<b>General Revenues:</b>							
Taxes:							
Property Taxes, Levied for General Purposes, net					\$ 25,691,704.00	\$ -	\$ 25,691,704.00
Federal and State Aid not Restricted					137,675,467.45	-	137,675,467.45
Miscellaneous Income					838,155.34	407.93	838,563.27
Special Items:							
Transfers						-	-
Fixed Asset Adjustment					(2,338,492.93)	-	(2,338,492.93)
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>					<b>161,866,833.86</b>	<b>407.93</b>	<b>161,867,241.79</b>
Change in Net Position					9,449,433.23	371,463.39	9,820,896.62
Net Position - July 1 - Restated					105,742,306.52	(509,099.53)	105,233,206.99
Net Position - June 30					\$ 115,191,739.75	\$ (137,636.14)	\$ 115,054,103.61

**CITY OF VINELAND EDUCATION FOUNDATION, INC.**  
Statement of Activities and Changes in Net Position  
June 30, 2021

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>REVENUES:</b>			
Grant Proceeds	\$ -		\$ -
Interest & Dividends	\$ 2,075.53	\$ -	\$ 2,075.53
Contributions	117,000.00	-	117,000.00
Total Revenues	<u>119,075.53</u>	<u>-</u>	<u>119,075.53</u>
<b>EXPENSES:</b>			
Program Services:			
Scholarships	\$ 117,000.00	\$ -	\$ 117,000.00
Supporting Services:			
Administrator Salaries	54,987.24	-	54,987.24
Insurance Expenses	854.09	-	854.09
Legal Expenses	283.50	-	283.50
General Expenses	587.95	-	587.95
Total Expenses	<u>173,712.78</u>	<u>-</u>	<u>173,712.78</u>
Change in Net Position	(54,637.25)	-	(54,637.25)
Net Position, July 1	223,226.58	-	223,226.58
Net Position, June 30	<u>\$ 168,589.33</u>	<u>\$ -</u>	<u>\$ 168,589.33</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, 2021

	General Fund	Special Revenue Fund	Total Governmental Funds
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 17,535,441.82	\$ 2,222,689.01	\$ 19,758,130.83
Interfund Accounts Receivable	4,575,165.31	-	4,575,165.31
Intergovernmental Accounts Receivable:			
Federal	-	3,748,617.26	3,748,617.26
State	2,408,029.97	63,521.24	2,471,551.21
Other Accounts Receivable	874,603.89	2,979.28	877,583.17
<b>Total Assets</b>	<b>25,393,240.99</b>	<b>6,037,806.79</b>	<b>31,431,047.78</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>Liabilities:</b>			
Interfund Accounts Payable	37,463.99	4,034,569.73	4,072,033.72
Intergovernmental Accounts Payable:			
Federal	-	181,315.44	181,315.44
State	-	3,892.80	3,892.80
Accounts Payable	1,667,704.21	1,383,392.35	3,051,096.56
Unearned Revenue		579,460.39	579,460.39
<b>Total Liabilities</b>	<b>1,705,168.20</b>	<b>6,182,630.71</b>	<b>7,887,798.91</b>
<b>Fund Balances:</b>			
Restricted Fund Balance:			
Maintenance Reserve	776.77	-	776.77
Reserve for Excess Surplus	14,761,367.18	-	14,761,367.18
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures	13,096,114.74	-	13,096,114.74
Reserve for Unemployment	467,154.55	-	467,154.55
Assigned Fund Balance:			
Designated for Subsequent Year's Expenditures	433,982.26	-	433,982.26
Assigned Fund Balance:			
Other Purposes	1,113,337.40	-	1,113,337.40
Unassigned Fund Balance (Deficit)	(6,184,660.11)	(144,823.92)	(6,329,484.03)
<b>Total Fund Balances</b>	<b>23,688,072.79</b>	<b>(144,823.92)</b>	<b>23,543,248.87</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 25,393,240.99</b>	<b>\$ 6,037,806.79</b>	

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 \$274,897,207.91 and the accumulated depreciation is \$103,958,002.60.	\$ 170,939,205.31
Internal Service Fund	505,679.90
Pension Liabilities and OPEB Net of Deferred Outflows & Inflows	(63,502,894.00)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(16,293,500.33)
<b>Net position of governmental activities</b>	<b>\$ 115,191,739.75</b>

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, 2021

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
<b>REVENUES:</b>				
Local Tax Levy	\$ 25,691,704.00	\$ -	\$ -	\$ 25,691,704.00
Tuition Charges	940,246.79			940,246.79
Miscellaneous Local Sources	838,155.34	198,071.00		1,036,226.34
Federal Sources	368,148.45	14,180,580.28		14,548,728.73
State Sources	164,998,934.77	18,334,027.35	141,494.83	183,474,456.95
<b>Total Revenues</b>	<b>192,837,189.35</b>	<b>32,712,678.63</b>	<b>141,494.83</b>	<b>225,691,362.81</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Regular Instruction	39,765,491.91	10,647,431.19		50,412,923.10
Special Education Instruction	17,326,790.59			17,326,790.59
Other Special Instruction	4,074,056.48			4,074,056.48
Other Instruction	3,652,796.23			3,652,796.23
<b>Support Services and Undistributed Costs:</b>				
Tuition	6,344,084.79			6,344,084.79
Student and Instruction Related Services	12,637,740.47	19,769,332.69		32,407,073.16
Other Administrative Services	5,677,655.63			5,677,655.63
School Administrative Services	4,601,403.63			4,601,403.63
Plant Operations and Maintenance	14,517,421.49			14,517,421.49
Pupil Transportation	8,149,924.24			8,149,924.24
Unallocated Benefits	63,020,602.67			63,020,602.67
Transfer Funds to Charter Schools	4,410,208.80			4,410,208.80
Capital Outlay	583,100.83	482,406.53	141,494.83	1,207,002.19
<b>Total Expenditures</b>	<b>184,761,277.76</b>	<b>30,899,170.41</b>	<b>141,494.83</b>	<b>215,801,943.00</b>
Excess (Deficiency) of Revenues over Expenditures	8,075,911.59	1,813,508.22	-	9,889,419.81
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Operating Transfers:</b>				
Contribution to School Based Budgets - Special Revenue Fund	2,808,831.81	(2,808,831.81)	-	-
Local Contribution - Transfer to Special Revenue Transferred from SES Fund	(931,362.00)	931,362.00	-	-
<b>Total Other Financing Sources and Uses</b>	<b>1,877,469.81</b>	<b>(1,877,469.81)</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>9,953,381.40</b>	<b>(63,961.59)</b>	<b>-</b>	<b>9,889,419.81</b>
Fund Balance, July 1 Restated	13,734,691.39	(80,862.33)	-	13,653,829.06
Fund Balance, June 30	\$ 23,688,072.79	\$ (144,823.92)	\$ -	\$ 23,543,248.87

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, 2021

Total Net Change in Fund Balances - Governmental Funds	\$		9,889,419.81
<p>Amounts reported for governmental activities in the statement of activities (A-2) are different because:</p>			
Internal Service Fund (B-5)			(53,695.45)
<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		(5,028,121.56)	
Capital Outlays		1,065,507.36	
			(3,962,614.20)
<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>			
Capital Lease Payments		1,992,370.31	1,992,370.31
<p>In the statement of activities, only the gain / loss on the disposal of capital assets is reported, whereas in the governmental funds, the proceeds from a sale increase financial resources. Thus, the change in net assets will differ from the change in fund balance by the cost of the asset removed. (-)</p>			
		(2,338,492.93)	(2,338,492.93)
<p>District pension contributions - PERS</p>			
Cost of benefits earned net of employee contributions		1,588,497.00	4,444,972.00
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>			
			(500,994.31)
Change in Net Assets of Governmental Activities			9,449,433.23

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, 2021

	Enterprise Fund Food Service	Governmental Internal Service Fund - Student Transportation	Totals
<b>ASSETS:</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents	\$ -	\$ 0.00	\$ 0.00
Accounts Receivable:			
Federal	306,496.55	-	306,496.55
State	-	-	-
Other	117,616.19	630,220.25	747,836.44
Inventories	79,256.57		79,256.57
<b>Total Current Assets</b>	<b>503,369.31</b>	<b>630,220.25</b>	<b>1,133,589.56</b>
<b>Noncurrent Assets:</b>			
Machinery and Equipment	1,877,478.25	-	1,877,478.25
Less Accumulated Depreciation	(1,754,891.23)	-	(1,754,891.23)
<b>Total Noncurrent Assets</b>	<b>122,587.02</b>	<b>-</b>	<b>122,587.02</b>
<b>Total Assets</b>	<b>\$ 625,956.33</b>	<b>\$ 630,220.25</b>	<b>\$ 1,256,176.58</b>
<b>LIABILITIES:</b>			
<b>Current Liabilities:</b>			
Accounts Payable	\$ 159,220.33	\$ -	\$ 159,220.33
Interfund Accounts Payable	378,591.24	124,540.35	503,131.59
Deferred Revenue	31,925.71	-	31,925.71
<b>Total Current Liabilities</b>	<b>569,737.28</b>	<b>124,540.35</b>	<b>694,277.63</b>
<b>Noncurrent Liabilities:</b>			
Compensated Absences Payable	193,855.19		193,855.19
<b>Total Liabilities</b>	<b>763,592.47</b>	<b>124,540.35</b>	<b>888,132.82</b>
<b>NET POSITION:</b>			
Invested in Capital Assets, Net of Related Debt	122,587.02	-	122,587.02
Unrestricted	(260,223.16)	505,679.90	245,456.74
<b>Total Net Position</b>	<b>\$ (137,636.14)</b>	<b>\$ 505,679.90</b>	<b>\$ 368,043.76</b>

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, 2021

	Enterprise Fund Food <u>Service</u>	Governmental Internal Service Fund - Student <u>Transportation</u>	<u>Totals</u>
<b>OPERATING REVENUES:</b>			
Charges for Services:			
Daily Sales - Reimbursable Programs	\$ -	\$ -	\$ -
Daily Sales - Non - Reimbursable Programs	38,819.10	-	38,819.10
Transportation Fees	-	2,749,953.37	2,749,953.37
Total Operating Revenues	<u>38,819.10</u>	<u>2,749,953.37</u>	<u>2,788,772.47</u>
<b>OPERATING EXPENSES:</b>			
Salaries	1,252,975.72	40,618.80	1,293,594.52
Support Services - Employee Benefits	878,010.29	13,311.24	891,321.53
Purchased Services	122,938.40	108,662.66	231,601.06
Rentals	-	20,097.76	20,097.76
Contracted Services - Transportation	-	2,620,489.19	2,620,489.19
Management & Supervision Fees	133,870.05	-	133,870.05
Supplies and Materials	19,236.70	469.17	19,705.87
Depreciation	62,076.14	-	62,076.14
Controllable Costs	56,782.99	-	56,782.99
Cost of Sales - Reimbursable Programs	999,360.53	-	999,360.53
Cost of Sales - Non - Reimbursable Programs	10,433.83	-	10,433.83
Total Operating Expenses	<u>3,535,684.65</u>	<u>2,803,648.82</u>	<u>6,339,333.47</u>
Operating Income (Loss)	<u>(3,496,865.55)</u>	<u>(53,695.45)</u>	<u>(3,550,561.00)</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>			
State Sources:			
State School Lunch Program	18,853.72	-	18,853.72
Federal Sources:			
National School Lunch Program	2,302,968.74	-	2,302,968.74
National School Snack Program	7,162.56	-	7,162.56
National School Breakfast Program	1,191,477.26	-	1,191,477.26
Fresh Fruit and Vegetable Program	66,116.21	-	66,116.21
Food Distribution Program	281,342.52	-	281,342.52
Interest Earnings	407.93	-	407.93
Total Nonoperating Revenues (Expenses)	<u>3,868,328.94</u>	<u>-</u>	<u>3,868,328.94</u>
Income (Loss) before Contributions and Transfers	371,463.39	(53,695.45)	317,767.94
Change in Net Position	371,463.39	(53,695.45)	317,767.94
Net Position, July 1	<u>(509,099.53)</u>	<u>559,375.35</u>	<u>50,275.82</u>
Net Position (Deficit), June 30	<u>\$ (137,636.14)</u>	<u>\$ 505,679.90</u>	<u>\$ 368,043.76</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
Statement of Cash Flows  
Proprietary Funds  
For the Fiscal Year Ended June 30, 2021

	Enterprise Fund Food Service	Governmental Internal Service Fund - Student Transportation
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from Customers	\$ 59,250.91	\$ 4,009,230.54
Payments for Labor	(1,295,981.50)	(40,618.80)
Payments for Employee Benefits	(878,010.29)	(13,311.24)
Payments to Suppliers	(1,160,980.99)	(3,624,007.14)
Net Cash Provided by (used for) Operating Activities	<u>(3,275,721.87)</u>	<u>331,293.36</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Federal Sources	3,717,692.44	-
State Sources	20,378.93	-
Operating Subsidies and Transfers from Other Funds	(462,757.43)	(331,293.36)
Net Cash Provided by (used for) Non-Capital Financing Activities	<u>3,275,313.94</u>	<u>(331,293.36)</u>
Interest and Dividends	407.93	-
Net Cash Provided by (used for) Investing Activities	<u>407.93</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(0.00)	0.00
Balances, July 1	-	-
Balances, June 30	<u>\$ (0.00)</u>	<u>\$ 0.00</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash</b>		
Provided (Used) by Operating Activities:		
Operating Income (Loss)	\$ (3,496,865.55)	\$ (53,695.45)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities:		
Depreciation and Net Amortization	62,076.14	-
(Increase) Decrease in Accounts Receivable:		
Other	23,599.27	1,259,277.17
(Increase) Decrease in Inventories	44,026.26	-
Increase (Decrease) in Accounts Payable	137,615.25	(874,288.36)
Increase (Decrease) in Deferred Revenue	(3,167.46)	-
Increase (Decrease) in Compensated Absences Payable	(43,005.78)	-
Total Adjustments	<u>221,143.68</u>	<u>384,988.81</u>
Net Cash Provided by (used for) Operating Activities	<u>\$ (3,275,721.87)</u>	<u>\$ 331,293.36</u>

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, 2021**

**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, 2021  
(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. 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 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, and proprietary.

**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, 2021  
(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

**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.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021  
(CONTINUED)**

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

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.

**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 funds, like the government-wide financial statements, use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and the presentation of expenses versus expenditures.

**Recognition of Revenue** - Revenue resulting from exchange transactions, which are defined as transactions in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. For the governmental fund financial statements, which are prepared on the modified accrual basis, however, such revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the School District, available means expected to be received within sixty days after fiscal year end.

Revenue resulting from non-exchange transactions, which are defined as transactions in which the School District receives value without directly giving equal value in return, includes Ad Valorem (property) taxes, grants, entitlements, and donations. Ad Valorem (property) taxes are susceptible to accrual. As under New Jersey State Statute, a municipality is required to remit to its school district the entire balance of taxes in the amount voted upon or certified, prior to the end of the school year. The School District records the entire approved tax levy as revenue (accrued) at the start of the fiscal year since the revenue is both measurable and available. The School District is entitled to receive moneys under the established payment schedule and the unpaid amount is considered to be an "accounts receivable". With the exception of the restricted formula aids recorded in the special revenue fund, revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the fiscal year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the School District must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the School District on a reimbursement basis. Restricted formula aids, which include Preschool Education Aid, are recorded in the special revenue fund in accordance with The Audit Program promulgated by the New Jersey Department of Education, which requires that these grants be realized in an amount equal to program expenditures.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: tuition, grants, fees, and rentals.

**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.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021  
(CONTINUED)**

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**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.

**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.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021  
(CONTINUED)**

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

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

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

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

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

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

**Capital Assets** - General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the governmental fund financial statements. Capital assets utilized by the proprietary funds, however, are reported both in the business-type activities column of the government-wide statement of net position and the proprietary fund statement of net position.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the fiscal year. Donated fixed assets are recorded at their fair market value as of the date received. The School District maintains a capitalization threshold of \$2,000.00. The School District does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. All reported capital assets, except land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets.

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

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



**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021  
(CONTINUED)**

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

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

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

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

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

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

**Net Position** - Net position represent the difference between assets and liabilities. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the School District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. It is the School District's policy to apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

**Fund Balance** - The School District reports fund balance in classifications that comprise a hierarchy based primarily on the extent to which the School District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The School District's classifications, and policies for determining such classifications, are as follows:

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

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021  
(CONTINUED)**

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**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.

**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.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021  
(CONTINUED)**

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

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 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87 “Leases”. This statement, which is effective for fiscal periods beginning after December 15, 2020, may have an effect on the District’s financial reporting.

In June 2018, the Governmental Accounting Standards Board (GASB) issued Statement No. 89, “Accounting for Interest Cost Incurred Before the End of a Construction Period”. This statement, which is effective for fiscal periods beginning after December 31, 2021, 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 31, 2022, 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 December 31, 2022, and all reporting periods thereafter, 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 years beginning after December 31, 2023, and all reporting periods thereafter, 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 years beginning after June 15, 2022, and all reporting periods thereafter, will not have any effect on the District’s financial reporting.

In June 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 97, “Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32”. This statement, which is effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter, will not have any effect on the District’s financial reporting.

In October 2021, the Governmental Accounting Standards Board (GASB) issued Statement No. 98, “The Annual Comprehensive Financial Report”. This statement, which is effective for fiscal years ending after December 15, 2021, will have an effect on the District’s financial statements.

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**CITY OF VINELAND BOARD OF EDUCATION  
 NOTES TO FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2021  
 (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, 2021, the School District's bank balances of \$25,369,211.53 were exposed to custodial credit risk as follows:

Insured by FDIC	\$ 500,000.00
Collateralized by GUDPA	23,391,834.85
Uninsured & Uncollateralized	1,477,376.68
	\$ 25,369,211.53

**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, 2020 to June 30, 2021 fiscal year.

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**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021  
(CONTINUED)**

**Note 4: ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2021 consisted of accounts (fees) and intergovernmental grants. All receivables are considered collectible in full due to the stable condition of state programs and the current fiscal year guarantee of federal funds.

Accounts receivable as of fiscal year end for the School District's governmental and proprietary funds, in the aggregate, are as follows:

		<u>General Fund</u>		<u>Special Revenue Fund</u>		<u>Proprietary Funds</u>		<u>Total</u>
Intergovernmental	\$	2,408,029.97	\$	3,812,138.50	\$	306,496.55	\$	6,526,665.02
Other		874,603.89		2,979.28		747,836.44		1,625,419.61
Interfund Receivable		4,575,165.31						
Total	\$	<u>7,857,799.17</u>	\$	<u>3,815,117.78</u>	\$	<u>1,054,332.99</u>	\$	<u>8,152,084.63</u>

**Note 5: INVENTORY**

Inventory in the food service fund at June 30, 2021 consisted of the following:

Food & Supplies	\$79,256.57
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**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021  
(CONTINUED)**

**Note 6: CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2021 was as follows:

	<u>Balance July 1, 2020</u>	<u>Additions/Adj</u>	<u>Deletions/Adj</u>	<u>Balance July 1, 2021</u>
<b>Governmental Activities:</b>				
Capital Assets Not Being Depreciated:				
Land	\$ 6,760,512.13	\$ -	\$ 1,037,164.00	\$ 5,723,348.13
Construction in Progress	54,401,809.95	141,494.83		54,543,304.78
<b>Total Capital Assets Not Being Depreciated</b>	<u>61,162,322.08</u>	<u>141,494.83</u>	<u>1,037,164.00</u>	<u>60,266,652.91</u>
Capital Assets Being Depreciated:				
Land Improvements	12,810,220.43	1,500.00	428,638.62	12,383,081.81
Buildings & Improvements	187,725,883.63	490,475.00	3,681,382.36	184,534,976.27
Machinery & Equipment	26,097,142.59	1,048,290.80	9,432,936.47	17,712,496.92
<b>Total Capital Assets Being Depreciated:</b>	<u>226,633,246.65</u>	<u>1,540,265.80</u>	<u>13,542,957.45</u>	<u>214,630,555.00</u>
Less Accumulated Depreciation for:				
Land Improvements	(9,000,961.80)	(455,665.51)	(355,701.80)	(9,100,925.51)
Buildings & Improvements	(77,792,602.35)	(4,106,889.90)	(1,989,141.25)	(79,910,351.00)
Machinery & Equipment	(23,761,692.14)	(465,566.15)	(9,280,532.20)	(14,946,726.09)
<b>Total Accumulated Depreciation</b>	<u>(110,555,256.29)</u>	<u>(5,028,121.56)</u>	<u>(11,625,375.25)</u>	<u>(103,958,002.60)</u>
<b>Total Capital Assets Being Depreciated Net of Accumulated Depreciation</b>	<u>116,077,990.36</u>	<u>(3,487,855.76)</u>	<u>1,917,582.20</u>	<u>110,672,552.40</u>
<b>Governmental Activities Capital Assets, Net</b>	<u>\$ 177,240,312.44</u>	<u>\$ (3,346,360.93)</u>	<u>\$ 2,954,746.20</u>	<u>\$ 170,939,205.31</u>
<b>Business-Type Activities:</b>				
Equipment	\$ 1,929,284.74	\$ -	\$ 51,806.49	\$ 1,877,478.25
Less Accumulated Depreciation for:				
Equipment	(1,744,621.58)	(62,076.14)	(51,806.49)	(1,754,891.23)
<b>Business-Type Activities Capital Assets, Net</b>	<u>\$ 184,663.16</u>	<u>\$ (62,076.14)</u>	<u>\$ -</u>	<u>\$ 122,587.02</u>

Depreciation expense was charged to governmental functions as follows:

	<u>Depreciation Allocated</u>
Instruction:	
Regular	\$ 1,800,044.21
Special Education	618,670.51
Other Instruction	130,426.77
Other Special	145,468.29
Support Services:	
Student and Instruction Related Services	1,157,127.20
School Administrative Services	164,297.75
General and Administrative Services	202,726.41
Plant Operations and Maintenance	518,359.16
Pupil Transportation	291,001.26
<b>Total</b>	<u>\$ 5,028,121.56</u>

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021  
(CONTINUED)**

**Note 7: LONG-TERM OBLIGATIONS**

During the fiscal year ended June 30, 2021, the following changes occurred in long-term obligations:

	<u>Balance</u> <u>July 1, 2020</u>	<u>Issues or</u> <u>Additions</u>	<u>Payments or</u> <u>Expenditures</u>	<u>Balance</u> <u>June 30, 2021</u>
Compensated Absences:				
General Fund	\$ 8,617,248.14	\$ 500,994.31	\$ -	\$ 9,118,242.45
Food Service Fund	236,860.97	-	43,005.68	193,855.29
Capital Leases	9,167,628.19		1,992,370.31	7,175,257.88
Net Pension Liability	50,703,639.00	-	8,122,483.00	42,581,156.00
Net OPEB Obligation	725,764.00	21,532.00	-	747,296.00
	<u>\$ 69,451,140.30</u>	<u>\$ 522,526.31</u>	<u>\$ 10,157,858.99</u>	<u>\$ 59,815,807.62</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, 2021.

**Bonds Authorized but not Issued** - As of June 30, 2021, 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, 2021  
(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		
06/30/21	\$	22,888,232.00
06/30/20	\$	19,266,913.00
06/30/19		18,851,387.00

During the fiscal year ended June 30, 2021, the State of New Jersey contributed \$22,888,232.00 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 \$4,803,383.77 during the year ended June 30, 2021 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		
06/30/21	\$	2,856,477.00
06/30/20	\$	2,745,881.00
<b>06/30/19</b>		<b>2,907,217.32</b>



**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021  
(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  $\frac{1}{60}$ <sup>th</sup> from  $\frac{1}{55}$ <sup>th</sup>, and it provided that new members of PERS and TPAF have the retirement allowance calculated using the average annual compensation for the last five years of service instead of the last three years of service. New members of PERS and TPAF will no longer receive pension service credit from more than one employer. Pension service credit will be earned for the highest paid position only. The law also requires the State to make its full pension contribution, defined as  $\frac{1}{7}$ <sup>th</sup> of the required amount, beginning in fiscal years 2013.

Chapter 3, P.L. 2010, effective May 21, 2010, replaced the accidental and ordinary disability retirement for new members of the PERS and TPAF with disability insurance coverage similar to that provided by the State to individuals enrolled in the State's Defined Contribution Retirement Program.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
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**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, 2021, the District reported a liability of \$ 42,581,156.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2020, the District's proportion was .2611157860%, which was an decrease of 7.21% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the District recognized pension expense of (\$1,588,497.00). At June 30, 2021, 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	\$ 775,333.00	150585
Changes of assumptions	1,381,381.00	17829133
Net difference between projected and actual earnings on pension plan investments	1,455,458	
Changes in proportion and differences between District contributions and proportionate share of contributions		5,806,896.00
District contributions subsequent to the measurement date		
	\$ 3,612,172.00	\$ 23,786,614.00
Total		

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

\$2,856,475 reported as deferred outflows of resources related to pensions resulting from school district contributions subsequent to the measurement date (June 30, 2020) will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. 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,	
2021	\$ 7,409,078.00
2022	6,901,412.00
2023	3,963,618.00
2024	1,587,409.00
2025	312,925.00
Total	<u>\$ 20,174,442.00</u>

**Actuarial Assumptions**

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation of July 1, 2019, which was rolled forward to June 30, 2020. 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 Pub-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 based 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-2020.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
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The actuarial assumptions used in the July 1, 2019 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, 2020) 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, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	27.00%	7.71%
Non-U.S. Developed Markets Equity	13.50%	8.57%
Emerging Markets Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%

*Discount Rate*

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. 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 78% 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 all projected future benefit payments of current plan members. 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 all projected benefit payments to determine the total pension liability.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021  
(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, 2020, 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 (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share of the net pension liability	\$ 50,714,039	42,581,156	35,689,056.22
<i>Pension plan fiduciary net position.</i>			

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

*Additional Information*

Collective balances of the local group at June 30, 2020 are as follows:

Deferred outflows of resources	\$ 3,933,096,777.00
Deferred inflows of resources	13,351,735,209.00
Net pension liability	38,659,583,951.00

Collective pension expense for the Local Group for the measurement period ended June 30, 2020 is \$1,302,897,532.

The average of the expected remaining service lives of all employees that are provided with pension through the pension plan (active and inactive employees) determined at June 30, 2020, 2019, 2018, 2017, 2016, 2015, and 2014 is 5.16, 5.21, 5.63, 5.48, 5.57, 5

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

At June 30, 2021, 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		414,318,713.00
Total	\$	414,318,713.00

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, 2020, the District's proportion was 0.00%, which was no change from its proportion measured as of June 30, 2019.

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

For the year ended June 30, 2021, the District recognized pension expense of \$25,764,102.00 and revenue of \$25,764,102.00 for support provided by the State.

*Actuarial assumptions.* The total pension liability in the June 30, 2020 actuarial valuation was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. This actuarial valuation used the following assumptions, applied to all period included in the measurement:

Inflation Rate	
Price	2.75%
Wage	3..25%
Salary increases	
Through 2026	1.55% - 4.45% (based on years of service)
Thereafter	2.75% - 5.65% (based on years of service)
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-2020.

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2018.

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

***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, 2020) 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, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return.
US Equity	27.00%	7.71%
Non-U.S. Developed Markets Equity	13.50%	8.57%
Emerging Markets Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%

*Discount rate.* The discount rate used to measure the total pension liability was 5.40% as of June 30, 2020. 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 2.21% as of June 30, 2020, 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 78% 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 2062. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2062, 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  
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(CONTINUED)**

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

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 5.40% 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 (4.40%) or 1-percentage point higher (6.40%) than the current rate:

	1% Decrease (4.40%)	Current Discount Rate (5.40%)	1% Increase (6.40%)
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.

**Additional Information**

Collective balances of the local group at June 30, 2020 are as follows:

Deferred outflows of resources	\$ 9,626,548,228
Deferred inflows of resources	14,591,988,841
Net pension liability	65,993,498,688

Collective pension expense for the plan for the measurement period ended June 30, 2019 is \$4,103,756,770.

The average of the expected remaining service lives of all employees that are provided with pension through the pension plan (active and inactive employees) determined at June 30, 2020, 2019, 2018, 2017, 2016, 2015, and 2014 is 7.99, 8.04, 8.29, 8.30, 8.30, 8.30, and 8.5 years, respectively.

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NOTES TO FINANCIAL STATEMENTS  
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**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 2020, the State paid PRM benefits for 143,053 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 2020, the State contributed \$1.578 billion to pay for pay-as-you-go PRM benefit costs incurred by covered retirees. The State's "pay-as-you-go" contributions have decreased from Fiscal Year 2019 amounts. Reductions are attributable to various cost savings initiatives implemented by the State, including new Medicare Advantage contracts. The State has appropriated \$1.775 billion in Fiscal Year 2021 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 2020 total State OPEB liability to provide these benefits is \$65.5 billion, a decrease of \$10.5 billion or 13.8 percent from the \$76 billion liability recorded in Fiscal Year 2019.

Additional information on Pensions and OPEB can be accessed at [state.nj.us/treasury/pensions/financial-reports.shtml](http://state.nj.us/treasury/pensions/financial-reports.shtml).

*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 on the Office of Management and Budget webpage: <https://www.nj.gov/treasury/omb/cafr.shtml>.

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**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
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*Actuarial assumptions and other imputes:*

The total OPEB liability in the June 30, 2020 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 –

	<b>TPAF/ABP</b>	<b>PERS</b>	<b>PFRS</b>
Through 2026	1.55 - 4.45%	2.00 - 6.00%	3.25 - 15.25%
	based on service years	based on service years	based on service years
Thereafter	1.55 - 4.45%	3.00 - 7.00%	Applied to all
	based on service years	based on service years	future years

Mortality Rates –

Preretirement mortality rates were based on the Pub-2010 Healthy “Teachers” (TPAF/ABP), “General” (PERS), and “Safety” (PFRS) classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2020. 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-2020. 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-20.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of actuarial experience studies for the period July 1, 2015 – June 30, 2018, July 1, 2014 – June 30, 2018, and July 1, 2013 – June 30, 2018 for TPAF, PERS, and PFRS, respectively.

Health Care Trend Assumptions –

For pre-Medicare medical benefits, the trend rate is initially 5.6% and decreases to a 4.5% long-term trend rate after seven years. For post-65 medical benefits, the actual fully insured Medicare Advantage trend rates for fiscal year 2021 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.0% and decreases to a 4.5% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.0%.

Discount Rate –

The discount rate for June 30, 2020 was 2.21%. 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.

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

Changes in the Total OPEB Liability reported by the State of New Jersey

Balance at 6/30/19	\$ 41,729,081,045.00
Changes for the year:	
Service cost	1,790,973,822.00
Interest	1,503,341,357.00
Differences between Expected & Actual Experiences	11,544,750,637.00
Changes in assumptions or other inputs	12,386,549,981.00
Contributions: Member	35,781,384.00
Benefit payments	<u>(1,180,515,618.00)</u>
Net changes	<u>26,080,881,563.00</u>
Balance at 6/30/20	<u>\$ 67,809,962,608.00</u>

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

The following presents the total OPEB liability as of June 20, 2020, respectively, calculated using a discount rate as disclosed above as well as what the total nonemployer OPEB would be if it was calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	<u>1% Decrease (1.21%)</u>	<u>Discount Rate (2.21%)</u>	<u>1% Increase (3.21%)</u>
Total OPEB Liability (School Retirees)	81,748,410,002.00	67,809,962,608.00	56,911,439,160.00

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

The following presents the total OPEB liability as of June 30, 2020 calculated using the healthcare trend rate as disclosed above 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:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability (School Retirees)	54,738,488,540.00	67,809,962,608.00	83,375,182,975.00

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

For the year ended June 30, 2021, the board of education recognized OPEB expense of \$25,204,790.00 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.

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**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
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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, 2020, 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	\$ 10,295,318,750.00	(9,170,703,615.00)
Changes of assumptions	11,534,251,250.00	(7,737,500,827.00)
 Total	 \$ 21,829,570,000.00	 \$ (16,908,204,442.00)

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,		
2021	\$	43,440,417.00
2022		43,440,417.00
2023		43,440,417.00
2024		43,440,417.00
2025		43,440,417.00
Thereafter		4,704,163,473.00
Total	\$	4,921,365,558.00

(Contributions made after June 30, 9are 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.

**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<br>AXA Equitable<br>Metlife<br>State of New Jersey, Department<br>of Treasury, Division of Pensions,<br>Supplemental Annuity | GWN Marketing<br>Security Benefit<br>Lincoln Investment |
|---|---|

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

**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, 2021 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>
2020-2021	\$ 1,398.99	154,741.63	(362,597.46)	467,154.55
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

**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, 2021, the liability for compensated absences in the governmental activities and proprietary fund types was \$9,118,242.45 and \$193,855.29, respectively.

**Note 15: INTERFUND BALANCES AND TRANSFERS**

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

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 4,072,033.72	\$ 37,463.99
Special Revenue Fund		4,034,569.73
Unemployment Fund		
Enterprise Fund		
Total	<u>\$ 4,072,033.72</u>	<u>\$ 4,072,033.72</u>

Inter-funds 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 inter-funds were eliminated in the governmental-wide statements.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021  
(CONTINUED)**

**Note 16: DEFICIT FUND BALANCES**

The School District has a deficit in Unassigned Fund Balance of \$6,184,660.11 in the governmental funds as of June 30, 2021 as reported in the fund statements (modified accrual basis). N.J.S.A. 18A:22-44.2 provides that in the event a state school aid payment is not made until the following school budget year, school districts must record the delayed one or more June state aid payments as revenue, for budget purposes only, in the current school budget year. The statute provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditure, asset, liability) should be in symmetry, i.e., if one government recognizes an asset, the other government recognizes a liability. Since the State is recording the June state aid payments in the subsequent fiscal year, the School District cannot recognize the June state aid payment on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the June state aid payments, the general and special revenue fund balance deficit does not alone indicate that the School District is facing financial difficulties.

Pursuant to N.J.S.A. 18A:22-44.2 any negative unassigned general fund balance that is reported as a direct result from a delay in the June payments of state aid until the following fiscal year, is not considered a violation of New Jersey statute and regulation nor in need of corrective action. The School District deficit in the GAAP funds statements is equal to (or) is less than the June state aid payments.

**Note 17: DEFICIT UNRESTRICTED NET POSITION**

The School District had a deficit in unrestricted net position of \$79,210,843.64 as of June 30, 2021. 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, 2021, are summarized as follows:

**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, 2021 is \$27,857,481.92. \$13,096,114.74 of excess fund balance generated during 2019-2020 has been restricted and designated for utilization in the 2021-2022 budget.

**For Capital Reserve Account** - As of June 30, 2021, 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).

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021  
(CONTINUED)**

**For Maintenance Reserve Account** - As of June 30, 2021, the balance in the maintenance reserve account is \$776.77. These funds are restricted for expenditures related to required maintenance of buildings and facilities.

**For Unemployment Reserve Account** - As of June 30, 2021, the balance in the unemployment reserve account is \$467,154.55. These funds are restricted for expenditures related to unemployment claims of district employees.

**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, 2021, the general fund and special revenue fund balance unassigned classification contained deficits totaling \$6,329,484.03. 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.

**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, 2021, 2020 and 2019 were \$24,987.00, \$24,987.00 and \$27,344.00, respectively.

**Employees covered by benefit terms:**

At June 30, 2021, 38 employees were covered by the benefit terms.

**Total OPEB Liability**

The District recognized \$747,296.00 of OPEB liability on the Statement of Net Position.

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**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021  
(CONTINUED)**

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

**Actuarial assumptions and other imputes:**

The total OPEB liability in the June 30, 2020 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.

**(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.



**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021  
(CONTINUED)**

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

**(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.

**(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.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021  
(CONTINUED)**

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

**Changes in the Total OPEB liability**

Balance at 6/30/20	\$	725,764.00
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		21,532.00
Balance at 6/30/21	\$	747,296.00

**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	\$ 771,533.00	\$ 747,296.00	\$ 650,538.00

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

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

	1% Decrease	Healthcare Cost Trend Rates *	1% Increase
Total OPEB Liability	\$ 626,401.00	\$ 747,296.00	\$ 803,794.00

\* 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.

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**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021  
(CONTINUED)**

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

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

For the year ended June 30, 2021, 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, 2021, 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

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,		
2021	\$	-
2022		-
2023		-
2024		-
2025		-
Thereafter		-
Total	\$	-
	\$	-

**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.

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**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021  
(CONTINUED)**

**NOTE 21 – RESTATEMENT OF PRIOR YEAR BALANCES**

Fund Balance and Net Position have been restated as required by the implementation of GASB 84.

**General Fund**

**Beginning Fund Balance as previously reported at June 30, 2020**      \$    13,061,080.00

Implementation GASB 84 - Restated of Prior Year Balances Required  
Unemployment Reserve      673,611.39

Total:      673,611.39

**General Fund Fund Balance as restated, July 1, 2020**      \$    13,734,691.39

**Special Revenue**

**Beginning Fund Balance as previously reported at June 30, 2020**      \$      (672,140.38)

Implementation GASB 84 - Restated of Prior Year Balances Required  
Student Activities      591,278.05

Total:      591,278.05

**Special Revenue Fund Fund Balance as restated, July 1, 2020**      \$      (80,862.33)

**Note 22: SUBSEQUENT EVENTS**

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2021 and February 26, 2022, 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, 2021

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
<b>REVENUES:</b>					
Local Sources:					
Local Tax Levy	\$ 25,691,704.00	-	\$ 25,691,704.00	\$ 25,691,704.00	\$ -
Tuition	591,075.00		591,075.00	940,246.79	349,171.79
Transportation Fees	90,000.00		90,000.00	16,851.74	(73,148.26)
Miscellaneous	455,125.00		455,125.00	821,303.60	366,178.60
<b>Total - Local Sources</b>	<u>26,827,904.00</u>	<u>-</u>	<u>26,827,904.00</u>	<u>27,470,106.13</u>	<u>642,202.13</u>
State Sources:					
Equalization Aid	91,410,763.00	(858,773.00)	90,551,990.00	90,551,990.00	-
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	60,039.00	546.00	60,585.00	60,585.00	-
Adjustment Aid	31,132,988.00		31,132,988.00	31,132,988.00	-
Extraordinary Aid	1,213,000.00		1,213,000.00	2,021,639.00	808,639.00
Additional Non Public Transportation Aid			-	148,030.00	148,030.00
Teacher's Pension & Annuity Fund (On-Behalf-Non-Budgeted)			-	22,888,232.00	22,888,232.00
Reimbursed TPAF Social Security (Non-Budgeted)			-	4,803,383.77	4,803,383.77
<b>Total State Sources</b>	<u>137,260,091.00</u>	<u>(858,227.00)</u>	<u>136,401,864.00</u>	<u>165,050,148.77</u>	<u>28,648,284.77</u>
Federal Sources:					
Medical Assistance Program	395,128.00		395,128.00	368,148.45	(26,979.55)
<b>Total - Federal Sources</b>	<u>395,128.00</u>	<u>-</u>	<u>395,128.00</u>	<u>368,148.45</u>	<u>(26,979.55)</u>
<b>Total Revenues</b>	<u>164,483,123.00</u>	<u>(858,227.00)</u>	<u>163,624,896.00</u>	<u>192,888,403.35</u>	<u>29,263,507.35</u>

CITY OF VINELAND BOARD OF EDUCATION  
 Required Supplementary Information  
 General Fund  
 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
<b>EXPENDITURES:</b>					
Current Expense:					
Regular Programs - Instruction	\$ 2,531,891.00	\$ (185,057.00)	\$ 2,346,834.00	\$ 2,310,599.20	\$ 36,234.80
Preschool/Kindergarten	14,858,269.36	173,357.20	15,031,626.56	14,833,665.04	197,961.52
Grades 1-5 - Salaries of Teachers	8,514,679.75	107,103.00	8,621,782.75	8,152,206.39	469,576.36
Grades 6-8 - Salaries of Teachers	9,983,146.25	(156,127.00)	9,827,019.25	9,372,986.60	454,032.65
Regular Programs - Home Instruction:					
Salaries of Teachers	115,000.00	-	115,000.00	18,987.50	96,012.50
Purchased Professional-Educational Services	155,177.25	-	155,177.25	98,246.25	56,931.00
Other Purchased Services (400-500 series)	1,500.00	-	1,500.00	-	1,500.00
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	788,961.76	(16,270.35)	772,691.41	770,018.50	2,672.91
Purchased Professional-Educational Services	1,080,000.00	564,889.83	1,644,889.83	1,635,013.76	9,876.07
Other Purchased Services (400-500 series)	596,160.77	(87,458.11)	508,702.66	355,324.39	153,378.27
Travel	1,000.00	-	1,000.00	-	1,000.00
General Supplies	2,423,728.39	293,605.34	2,717,333.73	2,195,353.23	521,980.50
Textbooks	31,650.00	(4,500.00)	27,150.00	21,983.54	5,166.46
Other Objects	23,600.00	(17,946.00)	5,654.00	1,107.51	4,546.49
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>41,104,764.53</b>	<b>671,596.91</b>	<b>41,776,361.44</b>	<b>39,765,491.91</b>	<b>2,010,869.53</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Cognitive - Mild:					
Salaries of Teachers	426,064.00	4,000.00	430,064.00	429,173.05	890.95
Other Salaries for Instruction	326,386.87	3,274.05	329,660.92	277,692.56	51,968.36
Purchased Professional-Educational Services	107,434.00	(5,446.90)	101,987.10	6,132.83	95,854.27
Other Purchased Services (400-500 series)	4,080.00	-	4,080.00	-	4,080.00
General Supplies	24,025.22	(415.00)	23,610.22	18,170.26	5,439.96
Textbooks	3,000.00	-	3,000.00	-	3,000.00
Other Objects	5,714.96	-	5,714.96	3,112.04	2,602.92
<b>Total Cognitive - Mild</b>	<b>896,705.05</b>	<b>1,412.15</b>	<b>898,117.20</b>	<b>734,280.74</b>	<b>163,836.46</b>

CITY OF VINELAND BOARD OF EDUCATION  
 Required Supplementary Information  
 General Fund  
 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Salaries of Teachers	\$ 508,989.00	(84,324.00)	\$ 424,665.00	\$ 364,325.00	\$ 60,340.00
Other Salaries for Instruction	472,723.26	(90,300.00)	382,423.26	318,898.21	63,525.05
Purchased Professional-Educational Services	66,956.00	(10,854.00)	56,102.00	19,769.45	36,332.55
Other Purchased Services (400-500 series)	4,250.00	-	4,250.00	-	4,250.00
General Supplies	17,171.99	-	17,171.99	16,240.68	931.31
Textbooks	600.00	-	600.00	-	600.00
Other Objects	4,050.55	-	4,050.55	229.34	3,821.21
<b>Total Cognitive - Moderate Learning and/or Language Disabilities:</b>	<b>1,074,740.80</b>	<b>(185,478.00)</b>	<b>889,262.80</b>	<b>719,462.68</b>	<b>169,800.12</b>
Salaries of Teachers	1,784,420.00	227,149.00	2,011,569.00	1,992,606.00	18,963.00
Other Salaries for Instruction	666,024.47	19,455.00	685,479.47	565,632.46	119,847.01
Purchased Professional-Educational Services	182,912.00	(86,871.00)	96,041.00	95,661.12	379.88
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	3,250.00	-	3,250.00	730.28	2,519.72
General Supplies	72,786.77	900.00	73,686.77	62,342.20	11,344.57
Textbooks	5,260.00	(900.00)	4,360.00	4,257.29	102.71
Other Objects	7,329.79	40.00	7,369.79	4,641.49	2,728.30
<b>Total Learning and/or Language Disabilities:</b>	<b>2,721,983.03</b>	<b>159,773.00</b>	<b>2,881,756.03</b>	<b>2,725,870.84</b>	<b>155,885.19</b>
<b>Auditory Impairments:</b>					
Salaries of Teachers	332,112.00	(82,824.00)	249,288.00	244,073.00	5,215.00
Other Salaries for Instruction	350,477.70	21,750.19	372,227.89	326,784.19	45,443.70
Purchased Professional-Educational Services	70,956.00	(5,594.33)	65,361.67	1,189.98	64,171.69
Other Purchased Services (400-500 series)	3,900.00	-	3,900.00	-	3,900.00
General Supplies	13,764.05	-	13,764.05	6,831.78	6,932.27
Textbooks	1,600.00	-	1,600.00	-	1,600.00
Other Objects	2,511.00	-	2,511.00	959.37	1,551.63
<b>Total Auditory Impairments</b>	<b>775,320.75</b>	<b>(66,668.14)</b>	<b>708,652.61</b>	<b>579,838.32</b>	<b>128,814.29</b>

CITY OF VINELAND BOARD OF EDUCATION  
 Required Supplementary Information  
 General Fund  
 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	\$ 561,443.00	\$ (127,176.00)	\$ 434,267.00	\$ 369,153.16	\$ 65,113.84
Other Salaries for Instruction	443,752.58	103,415.00	547,167.58	496,576.76	50,590.82
Purchased Professional-Educational Services	106,956.00	(45,100.89)	61,855.11	24,259.31	37,595.80
Other Purchased Services (400-500 series)	3,200.00	-	3,200.00	-	3,200.00
General Supplies	29,204.10	-	29,204.10	19,453.21	9,750.89
Textbooks	750.00	-	750.00	-	750.00
Other Objects	7,693.01	-	7,693.01	2,504.23	5,188.78
<b>Total Behavioral Disabilities</b>	<b>1,152,998.69</b>	<b>(68,861.89)</b>	<b>1,084,136.80</b>	<b>911,946.67</b>	<b>172,190.13</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	8,307,282.00	(15,384.00)	8,291,898.00	7,757,934.64	533,963.36
Other Salaries for Instruction	1,120,048.95	11,819.50	1,131,868.45	863,760.07	268,108.38
Purchased Professional-Educational Services	335,346.00	(200,865.93)	134,480.07	87,172.40	47,307.67
Other Purchased Services (400-500 series)	2,000.00	-	2,000.00	-	2,000.00
General Supplies	256,860.36	(25,258.00)	231,602.36	182,038.75	49,563.61
Textbooks	19,440.00	155.00	19,595.00	8,673.16	10,921.84
Other Objects	5,550.00	(2,720.00)	2,830.00	2,186.37	643.63
<b>Total Resource Room/Resource Center</b>	<b>10,046,527.31</b>	<b>(232,253.43)</b>	<b>9,814,273.88</b>	<b>8,901,765.39</b>	<b>912,508.49</b>
<b>Autism:</b>					
Salaries of Teachers	950,021.00	(11,337.56)	938,683.44	873,933.44	64,750.00
Other Salaries for Instruction	663,790.80	(32,823.00)	630,967.80	618,145.30	12,822.50
Purchased Professional-Educational Services	340,214.00	(5,121.12)	335,092.88	293,178.05	41,914.83
Other Purchased Services (400-500 series)	7,700.00	-	7,700.00	-	7,700.00
General Supplies	53,844.38	4,098.40	57,942.78	46,950.30	10,992.48
Textbooks	3,100.00	-	3,100.00	-	3,100.00
Other Objects	12,432.62	(4,143.40)	8,289.22	922.98	7,366.24
<b>Total Autism</b>	<b>2,031,102.80</b>	<b>(49,326.68)</b>	<b>1,981,776.12</b>	<b>1,833,130.07</b>	<b>148,646.05</b>
<b>Preschool Disabilities - Full-Time:</b>					
Salaries of Teachers	725,954.00	(85,079.32)	640,874.68	640,136.67	738.01
Other Salaries for Instruction	198,775.00	4,040.82	202,815.82	202,815.82	-
Purchased Professional-Educational Services	90,434.00	(7,959.97)	82,474.03	77,543.39	4,930.64
<b>Total Preschool Disabilities - Full-Time</b>	<b>1,015,163.00</b>	<b>(88,998.47)</b>	<b>926,164.53</b>	<b>920,495.88</b>	<b>5,668.65</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>19,714,541.43</b>	<b>(530,401.46)</b>	<b>19,184,139.97</b>	<b>17,326,790.59</b>	<b>1,857,349.38</b>

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Basic Skills/Remedial - Instruction					
Salaries of Teachers	\$ 1,289,651.00	\$ 174,411.00	\$ 1,464,062.00	\$ 1,440,804.07	\$ 23,257.93
Purchased Professional-Educational Services	56,000.00	-	56,000.00	11,804.37	44,195.63
General Supplies	6,560.00	(3,521.02)	3,038.98	1,513.57	1,525.41
<b>Total Basic Skills/Remedial - Instruction</b>	<b>1,352,211.00</b>	<b>170,889.98</b>	<b>1,523,100.98</b>	<b>1,454,122.01</b>	<b>68,978.97</b>
Bilingual Education - Instruction					
Salaries of Teachers	2,645,414.00	48,040.00	2,693,454.00	2,548,291.16	145,162.84
Other Salaries for Instruction	66,379.30	3,198.91	69,578.21	52,730.91	16,847.30
Purchased Professional-Educational Services	33,000.00	(4,232.34)	28,767.66	17,176.07	11,591.59
General Supplies	21,850.00	(13,750.00)	8,100.00	1,736.33	6,363.67
<b>Total Bilingual Education - Instruction</b>	<b>2,766,643.30</b>	<b>33,256.57</b>	<b>2,799,899.87</b>	<b>2,619,934.47</b>	<b>179,965.40</b>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	382,790.00	5,824.75	388,614.75	286,687.67	101,927.08
Purchased Services (300-500 series)	32,325.00	-	32,325.00	1,948.00	30,377.00
Supplies and Materials	5,639.70	(783.47)	4,856.23	316.53	4,539.70
Other Objects	35,000.00	-	35,000.00	6,257.50	28,742.50
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>455,754.70</b>	<b>5,041.28</b>	<b>460,795.98</b>	<b>295,209.70</b>	<b>165,586.28</b>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	668,722.00	-	668,722.00	613,146.18	55,575.82
Purchased Services (300-500 series)	507,324.48	(70,000.00)	437,324.48	328,475.92	108,848.56
Supplies and Materials	111,181.37	70,954.00	182,135.37	117,793.07	64,342.30
Other Objects	7,350.00	-	7,350.00	4,563.00	2,787.00
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>1,294,577.85</b>	<b>954.00</b>	<b>1,295,531.85</b>	<b>1,063,978.17</b>	<b>231,553.68</b>
Other Instructional Programs - Instruction					
Salaries	322,762.00	(9,546.89)	313,215.11	14,691.25	298,523.86
<b>Total Other Instructional Programs - Instruction</b>	<b>322,762.00</b>	<b>(9,546.89)</b>	<b>313,215.11</b>	<b>14,691.25</b>	<b>298,523.86</b>
Before/After School Programs - Instruction					
Salaries of Teachers	10,000.00	(1,842.00)	8,158.00	175.00	7,983.00
<b>Total Before/After School Programs - Instruction</b>	<b>10,000.00</b>	<b>(1,842.00)</b>	<b>8,158.00</b>	<b>175.00</b>	<b>7,983.00</b>
<b>Total Before/After School Programs</b>	<b>10,000.00</b>	<b>(1,842.00)</b>	<b>8,158.00</b>	<b>175.00</b>	<b>7,983.00</b>

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Alternative Education Program - Instruction	\$ 2,221,518.00	-	\$ 2,221,518.00	\$ 2,221,518.00	\$ -
Purchased Professional-Educational Services	3,798.00	1,922.11	5,720.11	5,720.11	-
Other Purchased Services (400-500 series)	40,000.00	(1,949.11)	38,050.89	-	38,050.89
General Supplies	2,265,316.00	(27.00)	2,265,289.00	2,227,238.11	38,050.89
Total Alternative Education Program - Instruction					
Other Alternative Education Program - Support					
Salaries	51,477.00	27.00	51,504.00	51,504.00	-
Total Alternative Education Program - Support	51,477.00	27.00	51,504.00	51,504.00	-
Total Alternative Education Program	2,316,793.00	-	2,316,793.00	2,278,742.11	38,050.89
Total Instruction	69,338,047.81	339,948.39	69,677,996.20	64,819,135.21	4,858,860.99
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	156,218.38	-	156,218.38	67,551.66	88,666.72
Tuition to Other LEAs Within the Stat - Special	105,643.00	-	105,643.00	32,196.18	73,446.82
Tuition to County Voc. School Dist. - Regular	2,828,986.73	34,128.47	2,863,115.20	2,842,384.60	20,730.60
Tuition to County Voc. School Dist. - Special	223,600.00	21,133.25	244,733.25	244,733.25	-
Tuition to CSSD & Regional Day Schools	2,692,113.56	(272,331.85)	2,419,781.71	2,096,538.76	323,242.95
Tuition to Private Schools for the Disabled - Within State	1,427,778.88	-	1,427,778.88	807,695.34	620,083.54
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	252,985.00	58,495.00
Total Undistributed Expenditures - Instruction	7,755,820.55	(217,070.13)	7,538,750.42	6,344,084.79	1,194,665.63
Undist. Expend. - Attend. & Social Work					
Salaries	421,728.00	(1,953.69)	419,774.31	358,994.42	60,779.89
Supplies and Materials	500.00	-	500.00	-	500.00
Total Undist. Expend. - Attend. & Social Work	422,228.00	(1,953.69)	420,274.31	358,994.42	61,279.89
Undist. Expend. - Health Services					
Salaries	1,135,029.00	281,162.50	1,416,191.50	1,242,540.30	173,651.20
Salaries of Social Services Coordinators	1,086,210.00	20,123.00	1,106,333.00	1,012,870.00	93,463.00
Purchased Professional and Technical Services	2,652,980.01	(381,750.00)	2,271,230.01	504,990.80	1,766,239.21
Other Purchased Services (400-500 series)	9,511.17	7,177.28	16,688.45	13,549.25	3,139.20
Supplies and Materials	72,202.96	(8,911.50)	63,291.46	51,647.98	11,643.48
Total Undist. Expend. - Health Services	4,955,933.14	(82,198.72)	4,873,734.42	2,825,598.33	2,048,136.09

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Undist. Expend. - Speech, OT, PT & Related Services					
Salaries	\$ 1,581,804.00	\$ 24,709.33	\$ 1,606,513.33	\$ 1,606,513.33	\$ -
Purchased Professional - Educational Services	190,628.50	(30,194.73)	160,433.77	74,435.15	85,998.62
Other Purchased Services (400-500 series)	519.60	-	519.60	91.63	427.97
Other Objects	3,600.00	-	3,600.00	-	3,600.00
Total Undist. Expend. - Speech, OT, PT & Related Services	<u>1,776,552.10</u>	<u>(5,485.40)</u>	<u>1,771,066.70</u>	<u>1,681,040.11</u>	<u>90,026.59</u>
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Purchased Professional - Educational Services	169,090.00	-	169,090.00	80,354.90	88,735.10
Supplies and Materials	4,500.00	-	4,500.00	-	4,500.00
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	<u>173,590.00</u>	<u>-</u>	<u>173,590.00</u>	<u>80,354.90</u>	<u>93,235.10</u>
Undistributed Expenditures - Guidance Services					
Salaries of Other Professional Staff	2,125,376.00	93,815.10	2,219,191.10	2,209,228.88	9,962.22
Salaries of Secretarial and Clerical Assistants	111,879.00	26,978.00	138,857.00	136,620.07	2,236.93
Other Salaries	147,693.00	-	147,693.00	86,899.00	60,794.00
Other Purchased Services (400-500 series)	6,242.04	8,207.96	14,450.00	12,664.72	1,785.28
Supplies and Materials	19,655.92	(1,444.83)	18,211.09	13,647.94	4,563.15
Total Undistributed Expenditures - Guidance Services	<u>2,410,845.96</u>	<u>127,556.23</u>	<u>2,538,402.19</u>	<u>2,459,060.61</u>	<u>79,341.58</u>
Undist. Expend. - Child Study Teams					
Salaries of Other Professional Staff	1,967,831.00	-	1,967,831.00	1,964,941.41	2,889.59
Salaries of Secretarial and Clerical Assistants	209,213.00	-	209,213.00	194,516.39	14,696.61
Travel	3,101.56	-	3,101.56	510.45	2,591.11
Other Purchased Services (400-500 series Other than Resid Costs)	5,500.00	(458.00)	5,042.00	-	5,042.00
Other Objects	2,475.00	458.00	2,933.00	2,933.00	-
Total Undist. Expend. - Child Study Teams	<u>2,188,120.56</u>	<u>-</u>	<u>2,188,120.56</u>	<u>2,162,901.25</u>	<u>25,219.31</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	1,045,030.00	1,782.80	1,046,812.80	1,046,812.80	-
Salaries of Other Professional Staff	113,975.00	(15,048.75)	98,926.25	54,889.00	44,037.25
Salaries of Sec and Clerical Assist.	539,718.00	-	539,718.00	510,005.54	29,712.46
Travel	2,250.00	(2,000.00)	250.00	-	250.00
Supplies and Materials	11,500.00	4,200.00	15,700.00	12,285.42	3,414.58
Other Objects	2,000.00	-	2,000.00	-	2,000.00
Total Undist. Expend. - Improvement of Inst. Serv.	<u>1,714,473.00</u>	<u>(11,065.95)</u>	<u>1,703,407.05</u>	<u>1,623,992.76</u>	<u>79,414.29</u>

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Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 983,305.00	\$ 45,794.00	\$ 1,029,099.00	\$ 1,004,612.15	\$ 24,486.85
Salaries	49,140.00	-	49,140.00	-	49,140.00
Purchased Professional and Technical Services	14,037.78	2,834.80	16,872.58	12,951.95	3,920.63
Other Purchased Services (400-500 series)	108,245.32	(9,533.90)	98,711.42	81,866.75	16,844.67
Supplies and Materials	1,154,728.10	39,094.90	1,193,823.00	1,099,430.85	94,392.15
Total Undist. Expend. - Edu. Media Serv./Sch. Library					
Undist. Expend. - Instructional Staff Training Serv.	224,491.00	928.04	225,419.04	225,419.04	-
Salaries of Supervisors of Instruction	10,250.00	(3,750.00)	6,500.00	3,200.00	3,300.00
Salaries of Other Professional Staff	1.00	-	1.00	-	1.00
Salaries of Secretarial and Clerical Assist	52,660.00	(18,600.00)	34,060.00	30,350.00	3,710.00
Purchased Professional - Educational Service	42,300.00	9,141.48	51,441.48	45,256.99	6,184.49
Other Purchased Services (400-500 series)	24,700.00	(12,300.00)	12,400.00	1,500.00	10,900.00
Travel	12,445.90	36,499.40	48,945.30	40,641.21	8,304.09
Supplies and Materials	366,847.90	11,918.92	378,766.82	346,367.24	32,399.58
Total Undist. Expend. - Instructional Staff Training Serv.					
Undist. Expend. - Supp. Serv. - General Admin.	403,366.00	47,857.28	451,223.28	451,223.28	-
Salaries	150,000.00	10,146.11	160,146.11	160,146.11	-
Legal Services	79,000.00	6,200.00	85,200.00	85,200.00	-
Audit Fees	172,753.75	81,041.90	253,795.65	253,795.65	-
Architectural/Engineering Services	26,000.00	(9,900.00)	16,100.00	9,320.50	6,779.50
Other Purchased Professional Services	295,691.23	1,344.23	297,035.46	263,812.21	33,223.25
Communications/Telephone	6,000.00	-	6,000.00	-	6,000.00
BOE Other Purchased Services	713,982.00	(152,000.00)	561,982.00	558,251.48	3,730.52
Misc. Purch Serv (400-500 series)(Other than 530 & 585)	33,674.19	4,000.00	37,674.19	35,350.92	2,323.27
General Supplies	-	2,633.19	2,633.19	2,633.19	-
Judgments Against The School District	44,100.00	1,830.57	45,930.57	42,580.57	3,350.00
Miscellaneous Expenditures	9,650.00	(4,463.76)	5,186.24	950.00	4,236.24
BOE Membership Dues and Fees	1,934,217.17	(11,310.48)	1,922,906.69	1,863,263.91	59,642.78
Total Undist. Expend. - Supp. Serv. - General Admin.					
Undist. Expend. - Support Serv. - School Admin.	3,283,951.00	(38,500.26)	3,245,450.74	3,202,708.07	42,742.67
Salaries of Principals/Assistant Principals/Program Directors	1,200,317.00	23,297.12	1,223,614.12	1,172,313.07	51,301.05
Salaries of Secretarial and Clerical Assistants	87,134.58	7,467.45	94,602.03	85,925.60	8,676.43
Other Purchased Services (400-500 series)	210,547.15	(45,660.15)	164,887.00	123,767.35	41,119.65
Supplies and Materials	30,325.00	8,000.00	38,325.00	16,689.54	21,635.46
Other Objects	4,812,274.73	(45,395.84)	4,766,878.89	4,601,403.63	165,475.26
Total Undist. Expend. - Support Serv. - School Admin.					



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Undistributed Expenditures - Central Services					
Salaries	\$ 1,773,000.00	-	\$ 1,773,000.00	\$ 1,550,989.95	\$ 222,010.05
Purchased Professional Services	14,000.00	-	14,000.00	2,130.00	11,870.00
Purchased Technical Services	171,961.00	-	171,961.00	168,925.18	3,035.82
Travel	5,850.00	-	5,850.00	-	5,850.00
Misc. Purch. Services (400-500 Series) (O/T 594)	344,763.63	(2,441.37)	342,322.26	315,506.16	26,816.10
Supplies and Materials	75,185.69	2,655.33	77,841.02	74,231.41	3,609.61
Miscellaneous Expenditures	26,429.01	(213.96)	26,215.05	18,143.18	8,071.87
Total Undist. Expend. - Central Services	2,411,189.33	-	2,411,189.33	2,129,925.88	281,263.45
Undistributed Expenditures - Admin. Info. Tech.					
Salaries	161,107.00	4,249.88	165,356.88	165,356.88	-
Purchased Technical Services	1,114,650.00	(34,249.88)	1,080,400.12	1,072,940.84	7,459.28
Other Purchased Services (400-500 series)	51,820.47	-	51,820.47	51,820.47	-
Supplies and Materials	415,733.06	-	415,733.06	394,347.65	21,385.41
Other Objects	3,885.00	-	3,885.00	-	3,885.00
Total Undist. Expend. - Admin. Info. Tech.	1,747,195.53	(30,000.00)	1,717,195.53	1,684,465.84	32,729.69
Undist. Expend. - Required Maintenance for School Facilities					
Salaries	2,488,389.81	440,106.00	2,928,495.81	2,444,691.49	483,804.32
Cleaning, Repair, and Maintenance Services	863,871.03	630,700.00	1,494,571.03	675,317.87	819,253.16
General Supplies	3,352,260.84	1,070,806.00	4,423,066.84	3,120,009.36	1,303,057.48
Total Undist. Expend. - Required Maintenance for School Facilities	4,493,864.70	(48,091.84)	4,445,772.86	4,185,751.80	260,021.06
Undist. Expend. - Custodial Services					
Salaries	53,574.00	-	53,574.00	53,574.00	-
Salaries of Secretarial and Clerical Assistants	34,013.00	-	34,013.00	2,473.50	31,539.50
Salaries of Non-instructional Aides	17,000.00	(611.91)	16,388.09	-	16,388.09
Purchased Professional and Technical Services	283,202.07	-	283,202.07	248,609.06	34,593.01
Cleaning, Repair and Maintenance Services	927,817.33	108,611.91	1,036,429.24	916,304.27	120,124.97
Other Purchased Property Services	300,000.00	103.95	300,103.95	300,103.95	-
Insurance	11,000.00	(103.95)	10,896.05	-	10,896.05
Miscellaneous Purchased Services	576,810.92	2,603.50	579,414.42	479,218.93	100,195.49
General Supplies	645,450.69	10,000.00	655,450.69	557,437.70	98,012.99
Energy - Natural Gas	3,699,827.76	(45,000.00)	3,654,827.76	3,108,846.40	545,981.36
Energy - Electricity	5,000.00	-	5,000.00	-	5,000.00
Energy - Oil	127,500.00	(10,000.00)	117,500.00	27,012.37	90,487.63
Energy - Gasoline	11,175,060.47	17,511.66	11,192,572.13	9,879,331.98	1,313,240.15
Total Undist. Expend. - Custodial Services					

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Undist. Expend. - Care and Upkeep of Grounds	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00
Cleaning, Repair, and Maintenance Services	3,000.00	-	3,000.00	-	3,000.00
Supplies and Materials	6,000.00	-	6,000.00	-	6,000.00
Total Undist. Expend. - Care and Upkeep of Grounds					
Undist. Expend. - Security					
Salaries	1,536,000.51	91,965.37	1,627,965.88	1,059,034.01	568,931.87
Purchased Professional & Technical Services	237,920.00	3,540.76	241,460.76	216,047.25	25,413.51
General Supplies	661,744.34	(320,481.85)	341,262.49	242,998.89	98,263.60
Total Undist. Expend. - Security	2,435,664.85	(224,975.72)	2,210,689.13	1,518,080.15	692,608.98
Total Undist. Expend. - Oper. & Maint. Of Plant	16,968,986.16	863,341.94	17,832,328.10	14,517,421.49	3,314,906.61
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Bet. Home and School) - Regular	4,136,768.00	(92,076.22)	4,044,691.78	3,044,154.48	1,000,537.30
Sal. For Non-Instructional Aides	-	6,438.20	6,438.20	6,438.20	-
Sal. For Pup. Trans. (Bet. Home and School) - Special	1,502,011.00	-	1,502,011.00	795,764.93	706,246.07
Sal. For Pup. Trans. (Other than Bet. Home and School)	121,750.00	-	121,750.00	23,942.75	97,807.25
Other Purchased Professional and Technical Services	1,981,060.00	(959,852.00)	1,021,208.00	86,671.33	934,536.67
Cleaning, Repair and Maintenance Services	234,608.47	-	234,608.47	213,696.27	20,912.20
Rental Payments - School Buses	1,628,367.07	28,000.30	1,656,367.37	1,656,367.37	-
Contract Services - (Between Home and School) - Vendors	537,669.65	-	537,669.65	365,635.46	172,034.19
Contract Services - (Between Home and Sch) - Joint Agrmts	20,000.00	-	20,000.00	6,745.90	13,254.10
Contr Serv (Spl. Ed. Students) - Vendors	-	29,894.94	29,894.94	20,354.94	9,540.00
Contr Serv (Spl. Ed. Students) - Joint Agrmt	150,000.00	(31,797.43)	118,202.57	54,055.57	64,147.00
Contr Serv. - Aid in Lieu Payments - Non-Public Schools	247,290.60	290,000.00	537,290.60	488,232.60	49,058.00
Misc. Purchased Serv. - Transportation	711,898.00	(5,000.00)	706,898.00	656,619.27	50,278.73
Supplies and Materials	44,249.98	57,202.54	101,452.52	89,952.02	11,500.50
Transportation Supplies	1,066,311.65	(190,000.00)	876,311.65	640,936.16	235,375.49
Other Objects	5,000.00	-	5,000.00	356.99	4,643.01
Total Undist. Expend. - Student Transportation Serv.	12,386,984.42	(867,189.67)	11,519,794.75	8,149,924.24	3,369,870.51

CITY OF VINELAND BOARD OF EDUCATION  
 Required Supplementary Information  
 General Fund  
 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Group Insurance	\$ 26,796,247.00	\$ (480,893.00)	\$ 26,315,354.00	\$ 26,259,977.56	\$ 55,376.44
Social Security Contributions	2,080,000.00	(4,022.21)	2,075,977.79	1,675,523.65	400,454.14
Other Retirement Contributions - PERS	2,850,000.00	91,936.39	2,941,936.39	2,941,936.39	-
Workmen's Compensation	1,436,646.48	-	1,436,646.48	1,398,801.72	37,844.76
Health Benefits	3,641,825.50	(493,569.16)	3,148,256.34	1,798,540.97	1,349,715.37
Tuition Reimbursement	180,000.00	-	180,000.00	171,994.19	8,005.81
Other Employee Benefits	262,000.00	-	262,000.00	234,557.44	27,442.56
Unused Sick Payment to Terminated / Retired Staff	550,000.00	297,654.98	847,654.98	847,654.98	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>37,796,718.98</u>	<u>(588,893.00)</u>	<u>37,207,825.98</u>	<u>35,328,986.90</u>	<u>1,878,839.08</u>
On-behalf TPAF Pension Contributions (non-budgeted)	-	-	-	22,888,232.00	(22,888,232.00)
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	4,803,383.77	(4,803,383.77)
<b>TOTAL ON-BEHALF CONTRIBUTIONS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,691,615.77</u>	<u>(27,691,615.77)</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>37,796,718.98</u>	<u>(588,893.00)</u>	<u>37,207,825.98</u>	<u>63,020,602.67</u>	<u>(25,812,776.69)</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>100,976,705.63</u>	<u>(818,650.89)</u>	<u>100,158,054.74</u>	<u>114,948,832.92</u>	<u>(14,790,778.18)</u>
<b>TOTAL GENERAL CURRENT EXPENSE</b>	<u>170,314,753.44</u>	<u>(478,702.50)</u>	<u>169,836,050.94</u>	<u>179,767,968.13</u>	<u>(9,931,917.19)</u>

CITY OF VINELAND BOARD OF EDUCATION  
 Required Supplementary Information  
 General Fund  
 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
<b>CAPITAL OUTLAY</b>					
Equipment					
Undistributed Expenditures - School Admin.	\$ -	\$ 27,475.50	\$ 27,475.50	\$ 27,475.50	\$ -
Undistributed Expenditures - Admin. Info. Tech.	117,820.00	3,644.69	121,464.69	121,464.69	-
Undistributed Expenditures - Required Maintenance for School Facilities	270,000.00	(3,644.69)	266,355.31	146,722.07	119,633.24
Undistributed Expenditures - Custodial Services	11,987.85	-	11,987.85	11,987.85	-
<b>Total Equipment</b>	<b>399,807.85</b>	<b>27,475.50</b>	<b>427,283.35</b>	<b>307,650.11</b>	<b>119,633.24</b>
Facilities Acquisition and Construction Services					
Construction Services	275,600.00	-	275,600.00	275,450.72	149.28
Total Facilities Acquisition and Construction Services	275,600.00	-	275,600.00	275,450.72	149.28
<b>TOTAL CAPITAL OUTLAY</b>	<b>675,407.85</b>	<b>27,475.50</b>	<b>702,883.35</b>	<b>583,100.83</b>	<b>119,782.52</b>
Transfer of Funds to Charter Schools	4,941,147.80	(407,000.00)	4,534,147.80	4,410,208.80	123,939.00
<b>Total Expenditures</b>	<b>175,931,309.09</b>	<b>(858,227.00)</b>	<b>175,073,082.09</b>	<b>184,761,277.76</b>	<b>(9,688,195.67)</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,448,186.09)	-	(11,448,186.09)	8,127,125.59	19,575,311.68
<b>Other Financing Sources (Uses):</b>					
Operating Transfer In:					
Contribution to SBB (School Based Budget) - General Fund	98,477,675.00	(586,614.70)	97,891,060.30	93,547,016.51	(4,344,043.79)
Contribution to SBB (School Based Budget) - Special Revenue Fund	2,931,232.00	-	2,931,232.00	2,808,831.81	(122,400.19)
Operating Transfers Out:					
Transfer to Sp. Revenue Fund - Inclusion	(931,362.00)	-	(931,362.00)	(931,362.00)	-
Contribution to SBB (School Based Budget)	(98,477,675.00)	586,614.70	(97,891,060.30)	(93,547,016.51)	4,344,043.79
<b>Total Other Financing Sources (Uses)</b>	<b>1,999,870.00</b>	<b>-</b>	<b>1,999,870.00</b>	<b>1,877,469.81</b>	<b>(122,400.19)</b>

CITY OF VINELAND BOARD OF EDUCATION  
 Required Supplementary Information  
 General Fund  
 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (9,448,316.09)	-	\$ (9,448,316.09)	\$ 10,004,595.40	\$ 19,452,911.49
Fund Balances, July 1 Restated	27,032,494.19	-	27,032,494.19	27,032,494.19	-
Fund Balances, June 30	\$ 17,584,178.10	-	\$ 17,584,178.10	\$ 37,037,089.59	\$ 19,452,911.49
Recapitulation:					
Reserve for Encumbrances Budgeted Fund Balance	\$ (3,659,538.09)	-	\$ (3,659,538.09)	\$ (3,659,538.09)	\$ -
	(5,788,778.00)		(5,788,778.00)	13,664,133.49	19,452,911.49
	\$ (9,448,316.09)	-	\$ (9,448,316.09)	\$ 10,004,595.40	\$ 19,452,911.49
Restricted Fund Balance:					
Maintenance Reserve				\$ 776.77	
Reserve for Excess Surplus				14,761,367.18	
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures				13,096,114.74	
Reserve for Unemployment				467,154.55	
Assigned Fund Balance:					
Encumbrances				1,113,337.40	
Designated for Subsequent Year's Expenditures				433,982.26	
Unassigned Fund Balance				7,164,356.69	
Total				37,037,089.59	
Reconciliation to Governmental Funds Statements (GAAP):					
Last two State Aid Payments not Recognized on GAAP Basis				(13,349,016.80)	
Fund Balance per Governmental Funds (GAAP)				\$ 23,688,072.79	

CITY OF VINELAND SCHOOL DISTRICT  
 BUDGETARY APPROPRIATION SCHEDULE  
 GENERAL FUND  
 FOR FISCAL YEAR ENDED JUNE 30, 2021

	ORIGINAL BUDGET				BUDGET TRANSFER				FINAL BUDGET				ACTUAL			
	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	
Local Sources:																
Local Tax Levy	\$ 25,691,704.00	\$ -	\$ 25,691,704.00	\$ -	\$ -	\$ 25,691,704.00	\$ 25,691,704.00	\$ -	\$ 25,691,704.00	\$ -	\$ 25,691,704.00	\$ 25,691,704.00	\$ -	\$ -	\$ 25,691,704.00	
Tuition	591,075.00	591,075.00	591,075.00	-	-	591,075.00	591,075.00	-	591,075.00	-	591,075.00	591,075.00	-	-	591,075.00	
Transportation Fees	90,000.00	90,000.00	90,000.00	-	-	90,000.00	90,000.00	-	90,000.00	-	90,000.00	90,000.00	-	-	90,000.00	
Miscellaneous	455,125.00	455,125.00	455,125.00	-	-	455,125.00	455,125.00	-	455,125.00	-	455,125.00	455,125.00	-	-	455,125.00	
Total - Local Sources	26,827,904.00	-	26,827,904.00	-	-	26,827,904.00	26,827,904.00	-	26,827,904.00	-	26,827,904.00	26,827,904.00	-	-	27,470,106.13	
State Sources:																
Equalization Aid	91,410,763.00	-	91,410,763.00	(858,773.00)	(858,773.00)	90,551,990.00	90,551,990.00	-	90,551,990.00	-	90,551,990.00	90,551,990.00	-	-	90,551,990.00	
Transportation Aid	4,794,073.00	-	4,794,073.00	-	-	4,794,073.00	4,794,073.00	-	4,794,073.00	-	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	5,294,946.00	-	5,294,946.00	-	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	3,354,282.00	-	3,354,282.00	-	3,354,282.00	3,354,282.00	-	-	3,354,282.00	
School Choice Aid	60,039.00	-	60,039.00	546.00	546.00	60,585.00	60,585.00	-	60,585.00	-	60,585.00	60,585.00	-	-	60,585.00	
Adjustment Aid	31,132,988.00	-	31,132,988.00	-	-	31,132,988.00	31,132,988.00	-	31,132,988.00	-	31,132,988.00	31,132,988.00	-	-	31,132,988.00	
Extraordinary Aid	1,213,000.00	-	1,213,000.00	-	-	1,213,000.00	1,213,000.00	-	1,213,000.00	-	1,213,000.00	1,213,000.00	-	-	1,213,000.00	
Additional Non Public Transportation Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	148,030.00	
Local (On-Benefit Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	148,030.00	
Local (Off-Benefit Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,469,872.00	
TPAF for Pension & Annuity Fund (On-Benefit Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,469,872.00	
Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,422,288.00	
Total State Sources	137,260,091.00	-	137,260,091.00	(858,227.00)	(858,227.00)	136,401,864.00	136,401,864.00	-	136,401,864.00	-	136,401,864.00	136,401,864.00	-	-	165,050,148.77	
Federal Sources:																
Medical Assistance Program	395,128.00	-	395,128.00	-	-	395,128.00	395,128.00	-	395,128.00	-	395,128.00	395,128.00	-	-	368,148.45	
Total - Federal Sources	395,128.00	-	395,128.00	-	-	395,128.00	395,128.00	-	395,128.00	-	395,128.00	395,128.00	-	-	368,148.45	
Total Revenues	164,483,123.00	-	164,483,123.00	(858,227.00)	(858,227.00)	163,624,896.00	163,624,896.00	-	163,624,896.00	-	163,624,896.00	163,624,896.00	-	-	192,886,403.35	
EXPENDITURES:																
Current Expense:																
Regular Programs - Instruction	4,008.00	2,527,883.00	2,531,891.00	(185,057.00)	(185,057.00)	4,008.00	4,008.00	-	4,008.00	-	4,008.00	4,008.00	-	-	2,310,599.20	
Preschool/Kindergarten	13,009.00	14,845,260.36	14,858,269.36	173,357.20	173,357.20	13,009.00	13,009.00	-	13,009.00	-	13,009.00	13,009.00	-	-	14,824,419.04	
Grades 1-5 - Salaries of Teachers	32,503.00	8,482,176.75	8,514,679.75	107,103.00	107,103.00	32,503.00	32,503.00	-	32,503.00	-	32,503.00	32,503.00	-	-	15,016,626.56	
Grades 6-8 - Salaries of Teachers	92,001.00	9,891,145.25	9,983,146.25	(162,351.00)	(162,351.00)	92,001.00	92,001.00	-	92,001.00	-	92,001.00	92,001.00	-	-	8,151,306.39	
Regular Programs - Home Instruction:																
Salaries of Teachers	115,000.00	-	115,000.00	-	-	115,000.00	115,000.00	-	115,000.00	-	115,000.00	115,000.00	-	-	18,987.50	
Materials	153,177.25	-	153,177.25	-	-	153,177.25	153,177.25	-	153,177.25	-	153,177.25	153,177.25	-	-	98,246.25	
Purchased Educational Services	1,500.00	-	1,500.00	-	-	1,500.00	1,500.00	-	1,500.00	-	1,500.00	1,500.00	-	-	-	
Purchased Technical Services	2,008.00	786,953.76	788,961.76	(16,270.35)	(16,270.35)	2,008.00	2,008.00	-	2,008.00	-	2,008.00	2,008.00	-	-	39.50	
Other Purchased Services (400-500 series)	1,080,000.00	148,759.35	1,228,759.35	584,889.83	584,889.83	1,080,000.00	1,496,130.48	-	1,496,130.48	-	1,496,130.48	1,496,130.48	-	-	1,486,130.48	
Regular Programs - Undistributed Instruction	228,082.11	388,098.66	596,160.77	(17,222.00)	(17,222.00)	228,082.11	228,082.11	-	228,082.11	-	228,082.11	228,082.11	-	-	138,883.28	
Other Salaries for Instruction	1,000.00	-	1,000.00	-	-	1,000.00	1,000.00	-	1,000.00	-	1,000.00	1,000.00	-	-	166,037.42	
Purchased Professional/Educational Services	581,335.87	1,942,392.52	2,423,728.39	(11,824.78)	(11,824.78)	581,335.87	581,335.87	-	581,335.87	-	581,335.87	581,335.87	-	-	1,953,323.23	
Travel	23,600.00	31,650.00	55,250.00	(1,946.00)	(1,946.00)	23,600.00	23,600.00	-	23,600.00	-	23,600.00	23,600.00	-	-	21,963.54	
Other Purchased Services (400-500 series)	2,339,204.23	38,775,560.30	41,104,764.53	(22,164.68)	(22,164.68)	2,339,204.23	2,339,204.23	-	2,339,204.23	-	2,339,204.23	2,339,204.23	-	-	21,963.54	
General Supplies	40,028.00	856,677.05	896,705.05	-	-	40,028.00	40,028.00	-	40,028.00	-	40,028.00	40,028.00	-	-	37,321,620.88	
Textbooks	14.00	426,050.00	426,064.00	4,000.00	4,000.00	14.00	14.00	-	14.00	-	14.00	14.00	-	-	6,873.05	
Other Supplies	40,000.00	326,372.87	326,386.87	2,859.05	2,859.05	40,000.00	40,000.00	-	40,000.00	-	40,000.00	40,000.00	-	-	422,300.00	
Other Objects	14.00	17,171.99	17,171.99	-	-	14.00	14.00	-	14.00	-	14.00	14.00	-	-	277,692.56	
Total Cognitive - Mild	40,028.00	856,677.05	896,705.05	1,412.15	1,412.15	40,028.00	40,028.00	-	40,028.00	-	40,028.00	40,028.00	-	-	6,132.83	
Cognitive - Moderate	14.00	508,975.00	508,989.00	(84,324.00)	(84,324.00)	14.00	14.00	-	14.00	-	14.00	14.00	-	-	18,170.26	
Salaries of Teachers	14.00	472,709.26	472,723.26	19,455.00	19,455.00	14.00	14.00	-	14.00	-	14.00	14.00	-	-	3,112.04	
Other Salaries for Instruction	22,000.00	44,956.00	66,956.00	(5,854.00)	(5,854.00)	22,000.00	22,000.00	-	22,000.00	-	22,000.00	22,000.00	-	-	754,280.74	
Purchased Professional/Educational Services	17,171.99	17,171.99	17,171.99	-	-	17,171.99	17,171.99	-	17,171.99	-	17,171.99	17,171.99	-	-	364,325.00	
Other Purchased Services (400-500 series)	4,250.00	4,250.00	4,250.00	-	-	4,250.00	4,250.00	-	4,250.00	-	4,250.00	4,250.00	-	-	318,698.21	
General Supplies	14.00	1,794,406.00	1,794,420.00	227,149.00	227,149.00	14.00	14.00	-	14.00	-	14.00	14.00	-	-	19,769.45	
Textbooks	14.00	666,010.47	666,024.47	19,455.00	19,455.00	14.00	14.00	-	14.00	-	14.00	14.00	-	-	16,240.68	
Other Objects	93,000.00	89,912.00	182,912.00	(86,871.00)	(86,871.00)	93,000.00	93,000.00	-	93,000.00	-	93,000.00	93,000.00	-	-	719,462.68	
Total Cognitive - Moderate Learning and/or Language Disabilities:																
Salaries of Teachers	14.00	1,794,406.00	1,784,420.00	227,149.00	227,149.00	14.00	14.00	-	14.00	-	14.00	14.00	-	-	1,992,606.00	
Other Salaries for Instruction	14.00	666,010.47	666,024.47	19,455.00	19,455.00	14.00	14.00	-	14.00	-	14.00	14.00	-	-	565,632.46	
Purchased Professional/Educational Services	93,000.00	89,912.00	182,912.00	(86,871.00)	(86,871.00)	93,000.00	93,000.00	-	93,000.00	-	93,000.00	93,000.00	-	-	83,039.53	
Other Purchased Services (400-500 series)	14.00	4,250.00	4,250.00	-	-	14.00	14.00	-	14.00	-	14.00	14.00	-	-	730.28	
General Supplies	72,786.77	72,786.77	72,786.77	900.00	900.00	72,786.77	72,786.77	-	72,786.77	-	72,786.77	72,786.77	-	-	62,342.20	
Textbooks	5,260.00	5,260.00	5,260.00	(900.00)	(900.00)	5,260.00	5,260.00	-	5,260.00	-	5,260.00	5,260.00	-	-	4,257.28	
Other Objects	93,000.00	89,912.00	182,912.00	(86,871.00)	(86,871.00)	93,000.00	93,000.00	-	93,000.00	-	93,000.00	93,000.00	-	-	21,963.54	
Total Learning and/or Language Disabilities	93,028.00	2,658,956.13	2,721,263.13	(239,173.00)	(239,173.00)	93,028.00	93,028.00	-	93,028.00	-	93,028.00	93,028.00	-	-	2,723,674.84	

See Accompanying Auditor's Report

CITY OF VINELAND SCHOOL DISTRICT  
 COMBINING BUDGET PERSONNEL SCHEDULE  
 GENERAL FUND  
 FOR FISCAL YEAR ENDED JUNE 30, 2021

	ORIGINAL BUDGET					BUDGET TRANSFER					FINAL BUDGET					ACTUAL				
	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund		
<b>Auditory Impairments:</b>																				
Salaries of Teachers	15,014	332,097.00	347,111.00	3,949.19	(82,824.00)	268,236.19	15.00	249,273.00	249,273.00	15.00	249,273.00	18,963.19	249,273.00	268,236.19	18,963.19	249,273.00	268,236.19	287,241.19		
Other Salaries for Instruction	26,000.00	335,463.70	361,463.70	(594.33)	17,801.00	359,669.37	18,963.19	353,264.70	372,232.89	18,963.19	391,196.08	1,189.98	391,196.08	392,386.07	1,189.98	392,386.07	393,576.06	394,766.05		
Purchased Professional/Educational Services	3,900.00	44,956.00	48,856.00		(5,000.00)	43,856.00	25,405.67	39,956.00	65,361.67	25,405.67	90,767.34	3,900.00	90,767.34	94,667.34	3,900.00	94,667.34	98,567.34	102,467.34		
Other Purchased Services (400-500 series)		13,764.05	13,764.05			13,764.05		13,764.05	13,764.05		13,764.05		13,764.05	13,764.05		13,764.05	13,764.05	13,764.05		
General Supplies		2,810.00	2,810.00			2,810.00		2,810.00	2,810.00		2,810.00		2,810.00	2,810.00		2,810.00	2,810.00	2,810.00		
Other Objects		2,510.00	2,510.00			2,510.00		2,510.00	2,510.00		2,510.00		2,510.00	2,510.00		2,510.00	2,510.00	2,510.00		
<b>Total Auditory Impairments</b>	<b>41,024.00</b>	<b>754,231.75</b>	<b>805,255.75</b>	<b>3,354.86</b>	<b>(70,023.00)</b>	<b>735,232.61</b>	<b>44,363.36</b>	<b>665,269.25</b>	<b>709,636.01</b>	<b>44,363.36</b>	<b>709,636.01</b>	<b>20,153.17</b>	<b>709,636.01</b>	<b>729,789.18</b>	<b>20,153.17</b>	<b>729,789.18</b>	<b>749,942.35</b>	<b>770,095.52</b>		
<b>Behavioral Disabilities:</b>																				
Salaries of Teachers	15.00	561,428.00	576,423.00		(127,176.00)	449,247.00	15.00	434,252.00	434,252.00	15.00	434,252.00	15.00	434,252.00	434,252.00	15.00	434,252.00	434,252.00	434,252.00		
Other Salaries for Instruction	62,000.00	443,737.58	1,016,165.58	(54,066.89)	8,986.00	962,098.69	7,933.11	970,031.80	1,016,165.58	7,933.11	1,024,094.69	7,933.11	1,024,094.69	1,032,027.80	7,933.11	1,032,027.80	1,040,000.91	1,047,934.02		
Purchased Professional/Educational Services		44,956.00	44,956.00			44,956.00		44,956.00	44,956.00		44,956.00		44,956.00	44,956.00		44,956.00	44,956.00	44,956.00		
Purchased Technical Services		3,200.00	3,200.00			3,200.00		3,200.00	3,200.00		3,200.00		3,200.00	3,200.00		3,200.00	3,200.00	3,200.00		
Other Purchased Services (400-500 series)		29,204.10	29,204.10			29,204.10		29,204.10	29,204.10		29,204.10		29,204.10	29,204.10		29,204.10	29,204.10	29,204.10		
General Supplies		7,693.00	7,693.00			7,693.00		7,693.00	7,693.00		7,693.00		7,693.00	7,693.00		7,693.00	7,693.00	7,693.00		
Other Objects		1,050,963.63	1,051,993.63			1,051,993.63		1,051,993.63	1,051,993.63		1,051,993.63		1,051,993.63	1,051,993.63		1,051,993.63	1,051,993.63	1,051,993.63		
<b>Total Behavioral Disabilities</b>	<b>62,039.00</b>	<b>1,050,963.63</b>	<b>1,112,626.63</b>	<b>(54,066.89)</b>	<b>(14,195.00)</b>	<b>1,048,464.74</b>	<b>7,963.11</b>	<b>1,056,427.85</b>	<b>1,094,136.80</b>	<b>7,963.11</b>	<b>1,064,390.91</b>	<b>7,933.11</b>	<b>1,064,390.91</b>	<b>1,072,324.02</b>	<b>7,933.11</b>	<b>1,072,324.02</b>	<b>1,080,257.13</b>	<b>1,088,190.24</b>		
<b>Resource Room/Resource Center:</b>																				
Salaries of Teachers	148,139.00	8,159,143.00	8,307,282.00	1,932.44	(13,270.00)	8,316,944.44	14,000.00	8,330,944.44	8,316,944.44	14,000.00	8,350,944.44	63,825.00	8,350,944.44	8,414,769.44	63,825.00	8,414,769.44	8,478,594.44	8,542,419.44		
Other Salaries for Instruction	14.00	1,120,048.95	1,134,052.95	(728.12)	(4,893.00)	1,129,159.83	14.00	1,134,052.95	1,134,052.95	14.00	1,148,946.95	5,390.43	1,148,946.95	1,154,337.38	5,390.43	1,154,337.38	1,159,731.81	1,165,126.24		
Purchased Professional/Educational Services	178,000.00	157,346.00	335,346.00		(68,002.00)	267,344.00	45,136.07	89,344.00	134,480.07	45,136.07	179,616.07	45,136.07	179,616.07	184,752.14	45,136.07	184,752.14	189,888.21	195,024.28		
Other Purchased Services (400-500 series)		2,000.00	2,000.00			2,000.00		2,000.00	2,000.00		2,000.00		2,000.00	2,000.00		2,000.00	2,000.00	2,000.00		
General Supplies	75,000.00	181,860.36	256,860.36		(25,258.00)	231,602.36	75,000.00	156,602.36	231,602.36	75,000.00	306,602.36	75,000.00	306,602.36	321,602.36	75,000.00	321,602.36	336,602.36	351,602.36		
Textbooks		19,440.00	19,440.00		155.00	19,595.00		19,595.00	19,595.00		19,595.00		19,595.00	19,595.00		19,595.00	19,595.00	19,595.00		
Other Objects		6,590.00	6,590.00		(2,726.00)	3,864.00		3,864.00	3,864.00		3,864.00		3,864.00	3,864.00		3,864.00	3,864.00	3,864.00		
<b>Total Resource Room/Resource Center</b>	<b>401,153.00</b>	<b>9,645,373.31</b>	<b>10,046,546.31</b>	<b>(215,863.93)</b>	<b>(22,824.00)</b>	<b>9,830,682.38</b>	<b>184,289.07</b>	<b>9,646,471.45</b>	<b>9,831,736.86</b>	<b>184,289.07</b>	<b>9,832,825.93</b>	<b>183,961.07</b>	<b>9,832,825.93</b>	<b>9,833,916.96</b>	<b>183,961.07</b>	<b>9,833,916.96</b>	<b>9,835,007.99</b>	<b>9,836,099.02</b>		
<b>Other:</b>																				
Salaries of Teachers	13.00	950,008.00	950,021.00	1,932.44	(13,270.00)	936,683.44	1,945.44	938,628.88	938,683.44	1,945.44	940,628.88	1,946.44	940,628.88	942,574.32	1,946.44	942,574.32	944,519.76	946,465.20		
Other Salaries for Instruction	14.00	663,776.80	663,790.80		(4,893.00)	658,903.80	14.00	658,917.80	658,931.80	14.00	658,945.80	5,390.43	658,945.80	664,336.23	5,390.43	664,336.23	669,726.66	675,117.09		
Purchased Professional/Educational Services	48,000.00	292,214.00	340,214.00	(728.12)	(4,893.00)	335,400.88	47,271.88	287,821.00	335,400.88	47,271.88	383,072.88	47,271.88	383,072.88	388,324.86	47,271.88	388,324.86	393,576.84	398,828.82		
Other Purchased Services (400-500 series)		7,700.00	7,700.00			7,700.00		7,700.00	7,700.00		7,700.00		7,700.00	7,700.00		7,700.00	7,700.00	7,700.00		
General Supplies		53,844.38	53,844.38		4,098.40	57,942.78		57,942.78	57,942.78		57,942.78		57,942.78	57,942.78		57,942.78	57,942.78	57,942.78		
Textbooks		3,100.00	3,100.00			3,100.00		3,100.00	3,100.00		3,100.00		3,100.00	3,100.00		3,100.00	3,100.00	3,100.00		
Other Objects		12,432.62	12,432.62		(4,143.40)	8,289.22		8,289.22	8,289.22		8,289.22		8,289.22	8,289.22		8,289.22	8,289.22	8,289.22		
<b>Total Other</b>	<b>48,027.00</b>	<b>1,963,073.60</b>	<b>2,031,021.60</b>	<b>(1,294.32)</b>	<b>(30,831.00)</b>	<b>1,999,190.60</b>	<b>48,231.32</b>	<b>1,932,959.28</b>	<b>1,991,176.12</b>	<b>48,231.32</b>	<b>1,939,400.50</b>	<b>7,335.87</b>	<b>1,939,400.50</b>	<b>1,946,736.37</b>	<b>7,335.87</b>	<b>1,946,736.37</b>	<b>1,954,072.24</b>	<b>1,961,408.11</b>		
<b>Total Special Education - Instruction</b>	<b>1,722,466.00</b>	<b>17,992,055.43</b>	<b>19,714,541.43</b>	<b>(431,911.96)</b>	<b>(98,469.50)</b>	<b>19,282,629.97</b>	<b>2,200,514.04</b>	<b>17,082,115.93</b>	<b>19,184,139.97</b>	<b>2,200,514.04</b>	<b>17,282,639.97</b>	<b>1,822,700.97</b>	<b>17,282,639.97</b>	<b>17,482,340.94</b>	<b>1,822,700.97</b>	<b>17,482,340.94</b>	<b>17,682,041.91</b>	<b>17,881,742.88</b>		
<b>Basic Skills/Remedial - Instruction</b>																				
Salaries of Teachers	11.00	1,289,651.00	1,289,662.00			1,289,662.00	11.00	1,289,673.00	1,289,684.00	11.00	1,289,695.00	11,804.37	1,289,695.00	1,291,499.37	11,804.37	1,291,499.37	1,293,303.74	1,295,108.11		
Other Salaries for Instruction	58,000.00	6,560.00	6,618.00		(3,521.02)	3,097.00	58,000.00	3,097.00	3,097.00	58,000.00	63,825.00	58,000.00	63,825.00	67,626.00	58,000.00	67,626.00	71,427.00	75,228.00		
Purchased Professional/Educational Services		6,560.00	6,560.00			6,560.00		6,560.00	6,560.00		6,560.00		6,560.00	6,560.00		6,560.00	6,560.00	6,560.00		
Other Purchased Services (400-500 series)		1,289,651.00	1,289,651.00			1,289,651.00		1,289,651.00	1,289,651.00		1,289,651.00		1,289,651.00	1,289,651.00		1,289,651.00	1,289,651.00	1,289,651.00		
General Supplies		6,560.00	6,560.00			6,560.00		6,560.00	6,560.00		6,560.00		6,560.00	6,560.00		6,560.00	6,560.00	6,560.00		
Other Objects		1,289,651.00	1,289,651.00			1,289,651.00		1,289,651.00	1,289,651.00		1,289,651.00		1,289,651.00	1,289,651.00		1,289,651.00	1,289,651.00	1,289,651.00		
<b>Total Basic Skills/Remedial - Instruction</b>	<b>59,011.00</b>	<b>1,296,211.00</b>	<b>1,296,211.00</b>	<b>-</b>	<b>(3,521.02)</b>	<b>1,292,690.00</b>	<b>58,011.00</b>	<b>1,289,169.00</b>	<b>1,296,211.00</b>	<b>58,011.00</b>	<b>1,292,722.00</b>	<b>70,626.37</b>	<b>1,292,722.00</b>	<b>1,298,788.37</b>	<b>70,626.37</b>	<b>1,298,788.37</b>	<b>1,304,854.37</b>	<b>1,310,920.37</b>		
<b>Bilingual Education - Instruction</b>																				
Salaries of Teachers	14.00	2,645,400.00	2,645,414.00	4,898.91	(1,700.00)	2,646,612.91	14.00	2,648,412.91	2,648,426.91	14.00	2,650,238.82	4,912.91	2,650,238.82	2,654,151.73	4,912.91	2,654,151.73	2,658,064.64	2,661,973.45		
Other Salaries for Instruction	33,000.00	66,365.30	66,379.30		(4,232.34)	62,146.96	28,767.66	62,146.96	62,146.96	28,767.66	90,914.62	28,767.66	90,914.62	94,842.28	28,767.66	94,842.28	98,769.94	102,697.60		
Purchased Professional/Educational Services		21,850.00	21,850.00			21,850.00		21,850.00	21,850.00		21,850.00		21,850.00	21,850.00		21,850.00	21			

CITY OF VINELAND SCHOOL DISTRICT  
 BUDGET TRANSFER  
 GENERAL FUND  
 FOR FISCAL YEAR ENDED JUNE 30, 2021

	ORIGINAL BUDGET				BUDGET TRANSFER				FINAL BUDGET				ACTUAL			
	Operating Fund 11-13	Blended Resource Fund 11-13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 11-13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 11-13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 11-13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 11-13	Total General Fund	
Other Alternative Education Program - Support																
Salaries	51,477.00	-	51,477.00	27.00	-	27.00	51,504.00	-	51,504.00	-	51,504.00	51,504.00	-	-	51,504.00	
Total Alternative Education Program - Support	51,477.00	-	51,477.00	27.00	-	27.00	51,504.00	-	51,504.00	-	51,504.00	51,504.00	-	-	51,504.00	
Total Alternative Education Program	2,316,793.00	-	2,316,793.00	254,058.07	-	254,058.07	2,570,851.07	-	2,570,851.07	-	2,570,851.07	2,570,851.07	-	-	2,570,851.07	
Total Instruction	7,223,074.71	62,115,033.10	69,338,107.81	254,058.07	85,880.32	339,948.39	7,477,072.78	62,200,923.42	69,677,996.20	6,286,948.39	75,964,944.59	75,964,944.59	58,532,185.52	17,432,758.97	93,397,703.56	
Undistributed Expenditures - Instruction:																
Tuition to Other LEA - Within the State - Regular	158,218.38	-	158,218.38	-	-	158,218.38	158,218.38	-	158,218.38	-	158,218.38	158,218.38	-	-	158,218.38	
Tuition to Other LEA - Within the State - Special	105,643.00	-	105,643.00	-	-	105,643.00	105,643.00	-	105,643.00	-	105,643.00	105,643.00	-	-	105,643.00	
Tuition to County Voc. School Dist. - Regular	2,828,986.73	-	2,828,986.73	34,128.47	-	34,128.47	2,863,115.20	-	2,863,115.20	-	2,863,115.20	2,863,115.20	-	-	2,863,115.20	
Tuition to County Voc. School Dist. - Special	223,600.00	-	223,600.00	21,133.25	-	21,133.25	244,733.25	-	244,733.25	-	244,733.25	244,733.25	-	-	244,733.25	
Tuition to CSSD & Regional Day Schools	2,692,113.56	-	2,692,113.56	(272,331.85)	-	(272,331.85)	2,419,781.71	-	2,419,781.71	-	2,419,781.71	2,419,781.71	-	-	2,419,781.71	
Tuition to Private Schools for the Disabled - Within State	1,427,778.88	-	1,427,778.88	-	-	1,427,778.88	1,427,778.88	-	1,427,778.88	-	1,427,778.88	1,427,778.88	-	-	1,427,778.88	
Tuition to Private Schools for the Disabled & Other LEA - S-PLOIS S1	10,000.00	-	10,000.00	-	-	10,000.00	10,000.00	-	10,000.00	-	10,000.00	10,000.00	-	-	10,000.00	
Tuition - State Facilities	311,480.00	-	311,480.00	(217,070.13)	-	(217,070.13)	94,409.87	-	94,409.87	-	94,409.87	94,409.87	-	-	94,409.87	
Total Undistributed Expenditures - Instruction	7,755,820.55	-	7,755,820.55	(217,070.13)	-	(217,070.13)	7,538,750.42	-	7,538,750.42	-	7,538,750.42	7,538,750.42	-	-	7,538,750.42	
Salaries	5,014.00	416,714.00	421,728.00	15,792.39	(17,746.08)	(1,953.69)	20,806.39	398,967.82	419,774.31	20,806.39	440,580.70	440,580.70	338,188.03	102,392.67	542,973.33	
Supplies and Materials	5,014.00	417,214.00	422,228.00	15,792.39	(17,746.08)	(1,953.69)	20,806.39	399,467.82	420,724.33	20,806.39	441,530.72	441,530.72	338,188.03	103,342.69	544,923.41	
Total Undist. Expend. - Attend. & Social Work	10,028.00	833,728.00	843,756.00	31,584.78	(35,492.16)	(3,947.38)	41,611.78	798,435.64	840,498.64	41,611.78	882,110.42	882,110.42	776,376.06	205,740.36	1,087,850.82	
Undist. Expend. - Health Services																
Salaries	68,814.00	1,066,215.00	1,135,029.00	28,675.50	252,487.00	281,162.50	97,489.50	1,318,702.00	1,416,191.50	16,896.00	1,433,087.50	1,433,087.50	1,225,645.30	207,442.20	1,640,529.70	
Salaries of Social Services Coordinators	3,015.00	1,083,195.00	1,086,210.00	20,123.00	20,123.00	20,123.00	30,150.00	1,103,318.00	1,103,318.00	30,150.00	1,133,468.00	1,133,468.00	1,012,870.00	120,598.00	1,254,066.00	
Purchased Professional and Technical Services	2,650,880.01	2,100.00	2,652,980.01	(381,750.00)	-	(381,750.00)	2,269,130.01	2,100.00	2,271,230.01	594,990.80	2,866,220.81	2,866,220.81	2,435,160.80	431,060.01	3,297,280.81	
Other Purchased Services (400-500 series)	4,344.95	5,166.22	9,511.17	7,177.28	-	7,177.28	14,344.95	12,343.50	16,688.45	3,799.20	20,487.65	20,487.65	9,750.05	10,737.60	31,225.25	
Supplies and Materials	20,710.45	51,492.90	72,203.35	4,970.00	(3,941.50)	(8,911.50)	47,268.85	47,268.85	43,327.35	10,685.35	57,912.70	57,912.70	40,962.63	16,950.07	74,862.77	
Total Undist. Expend. - Health Services	27,474.42	2,285,168.72	2,312,643.14	(385,944.50)	215,545.78	(160,398.72)	2,251,719.32	2,484,914.50	2,484,914.50	536,370.35	2,791,284.85	2,791,284.85	2,285,227.95	506,056.90	3,297,341.75	
Undist. Expend. - Speech, OT, PT & Related Services																
Salaries	1,581,804.00	1,581,804.00	3,163,608.00	24,709.33	-	24,709.33	1,606,513.33	-	1,606,513.33	1,606,513.33	1,606,513.33	1,606,513.33	-	-	1,606,513.33	
Purchased Professional - Educational Services	190,628.50	190,628.50	381,257.00	(30,194.73)	-	(30,194.73)	160,433.77	-	160,433.77	74,435.15	234,868.92	234,868.92	-	-	234,868.92	
Other Purchased Services (400-500 series)	519.60	519.60	1,039.20	-	-	-	519.60	-	519.60	91.63	611.23	611.23	-	-	611.23	
Total Undist. Expend. - Speech, OT, PT & Related Services	3,600.00	3,600.00	7,200.00	3,600.00	-	3,600.00	3,600.00	-	3,600.00	3,600.00	7,200.00	7,200.00	-	-	7,200.00	
Total Undist. Expend. - Speech, OT, PT & Related Services	1,776,552.10	1,776,552.10	3,553,104.10	(5,485.40)	-	(5,485.40)	3,547,618.70	-	3,547,618.70	1,681,040.11	5,228,658.81	5,228,658.81	-	-	5,228,658.81	
Salaries	169,090.00	169,090.00	338,180.00	-	-	-	169,090.00	-	169,090.00	80,354.90	248,444.90	248,444.90	-	-	248,444.90	
Supplies and Materials	4,500.00	4,500.00	9,000.00	-	-	-	4,500.00	-	4,500.00	4,500.00	9,000.00	9,000.00	-	-	9,000.00	
Total Undist. Expend. - Educational Services	173,590.00	173,590.00	347,180.00	-	-	-	173,590.00	-	173,590.00	84,854.90	258,444.90	258,444.90	-	-	258,444.90	
Undistributed Expenditures - Guidance Services																
Salaries of Other Professional Staff	5,924.00	2,119,452.00	2,125,376.00	93,815.10	26,978.00	120,793.10	5,924.00	2,213,267.10	2,219,191.10	138,857.00	2,358,048.10	2,358,048.10	2,099,228.88	258,819.22	2,616,867.32	
Salaries of Secretarial and Clerical Assistants	1,501.00	110,376.00	111,877.00	1,501.00	26,978.00	28,479.00	1,501.00	137,356.00	147,835.00	146,334.00	194,169.00	194,169.00	136,620.07	57,548.93	251,717.93	
Other Salaries	4,093.00	143,600.00	147,693.00	6,242.04	-	6,242.04	4,093.00	143,600.00	147,693.00	14,450.00	162,143.00	162,143.00	86,899.00	75,244.00	237,387.00	
Other Purchased Services (400-500 series)	-	6,242.04	6,242.04	-	-	-	-	6,242.04	6,242.04	-	6,242.04	6,242.04	-	-	6,242.04	
Supplies and Materials	19,655.92	19,655.92	39,311.84	(1,444.83)	-	(1,444.83)	18,167.01	-	18,167.01	18,211.09	36,378.10	36,378.10	13,647.94	22,730.16	59,108.26	
Total Undistributed Expenditures - Guidance Services	11,518.00	2,399,327.96	2,410,845.96	115,118.00	27,556.23	142,674.23	115,118.00	2,526,884.14	2,535,402.14	2,933.00	2,538,335.14	2,538,335.14	2,459,060.61	89,274.53	2,627,609.67	
Undist. Expend. - Child Study Teams																
Salaries of Other Professional Staff	1,967,831.00	-	1,967,831.00	-	-	-	1,967,831.00	-	1,967,831.00	1,964,841.41	3,932,672.41	3,932,672.41	-	-	3,932,672.41	
Salaries of Secretarial and Clerical Assistants	2,016.00	-	2,016.00	-	-	-	2,016.00	-	2,016.00	194,166.26	2,210,182.26	2,210,182.26	-	-	2,210,182.26	
Travel	3,101.56	-	3,101.56	(458.00)	-	(458.00)	2,643.56	-	2,643.56	510.45	3,154.01	3,154.01	-	-	3,154.01	
Other Purchased Services (400-500 series)	5,500.00	-	5,500.00	458.00	-	458.00	5,958.00	-	5,958.00	5,042.00	10,999.00	10,999.00	-	-	10,999.00	
Total Undist. Expend. - Child Study Teams	2,188,202.56	-	2,188,202.56	458.00	-	458.00	2,188,660.56	-	2,188,660.56	2,933.00	2,191,593.56	2,191,593.56	-	-	2,191,593.56	
Salaries	1,045,030.00	-	1,045,030.00	1,782.80	-	1,782.80	1,046,812.80	-	1,046,812.80	1,046,812.80	2,093,625.60	2,093,625.60	-	-	2,093,625.60	
Salaries of Supervisor of Instruction	113,975.00	-	113,975.00	(15,046.75)	-	(15,046.75)	98,928.25	-	98,928.25	54,888.00	153,816.25	153,816.25	-	-	153,816.25	
Salaries of Other Professional Staff	539,718.00	-	539,718.00	(2,000.00)	-	(2,000.00)	537,718.00	-	537,718.00	539,718.00	1,077,436.00	1,077,436.00	-	-	1,077,436.00	
Salaries of Sec and Clerical Assat.	2,250.00	-	2,250.00	4,200.00	-	4,200.00	2,250.00	-	2,250.00	15,286.42	17,536.42	17,536.42	-	-	17,536.42	
Travel	1,000.00	-	1,000.00	-	-	-	1,000.00	-	1,000.00	2,000.00	3,000.00	3,000.00	-	-	3,000.00	
Other Objects	2,000.00	-	2,000.00	-	-	-	2,000.00	-	2,000.00	-	2,000.00	2,000.00	-	-	2,000.00	
Total Undist. Expend. - Improvement of Inst. Serv.	1,714,473.00	-	1,714,473.00	(11,065.95)	-	(11,065.95)	1,703,407.05	-	1,703,407.05	1,623,982.76	3,327,389.81	3,327,389.81	-	-	3,327,389.81	
Undist. Expend. - Edu. Media Serv./Sch. Library																
Salaries	15,013.00	988,292.00	1,003,305.00	45,794.00	-	45,794.00	15,013.00	1,014,086.00	1,029,099.00	1,004,612.15	2,033,711.15	2,033,711.15	-	-	2,033,711.15	
Purchased Professional and Technical Services	49,140.00	-	49,140.00	-	-	-	49,140.00	-	49,140.00	49,140.00	98,280.00	98,280.00	-	-	98,280.00	
Other Purchased Services (400-500 series)	14,037.78	60,245.32	74,283.10	2,834.80	(9,533.90)	(6,700.10)	48,000.00	16,872.58	54,702.58	45,166.18	99,868.76	99,868.76	-	-	99,868.76	
Supplies and Materials	48,000.00	1,042,575.10	1,090,575.10	39,694.90	-	39,694.90	112,153.00	1,081,870.00	1,193,923.00	45,166.18	1,239,089.18					



CITY OF VINELAND SCHOOL DISTRICT  
 COMBINING BUDGET TRANSFER SCHEDULE  
 GENERAL FUND  
 FOR FISCAL YEAR ENDED JUNE 30, 2021

	ORIGINAL BUDGET				BUDGET TRANSFER				FINAL BUDGET				ACTUAL			
	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund	
Undist. Expend. - Supp. Serv. - General Admin.	\$ 403,366.00	\$ -	\$ 403,366.00	\$ 47,857.28	\$ -	\$ 47,857.28	\$ 451,223.28	\$ -	\$ 451,223.28	\$ -	\$ -	\$ 451,223.28	\$ 451,223.28	\$ -	\$ 451,223.28	
Salaries	150,000.00	-	150,000.00	10,146.11	-	10,146.11	160,146.11	-	160,146.11	-	-	160,146.11	160,146.11	-	160,146.11	
Legal Services	79,000.00	-	79,000.00	6,200.00	-	6,200.00	85,200.00	-	85,200.00	-	-	85,200.00	85,200.00	-	85,200.00	
Audit Fees	172,753.75	-	172,753.75	81,041.90	-	81,041.90	253,795.65	-	253,795.65	-	-	253,795.65	253,795.65	-	253,795.65	
Other Purchased Professional Services	26,000.00	-	26,000.00	(9,900.00)	-	(9,900.00)	16,100.00	-	16,100.00	-	-	16,100.00	9,320.50	-	9,320.50	
Communications Telephone	296,000.00	-	296,000.00	1,344.23	-	1,344.23	297,344.23	-	297,344.23	-	-	297,344.23	297,344.23	-	297,344.23	
BOE Other Professional Services	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	-	-	6,000.00	6,000.00	-	6,000.00	
Misc. Purch Serv (400-500 series)(Other than 530 & 595)	713,982.00	-	713,982.00	(152,000.00)	-	(152,000.00)	561,982.00	-	561,982.00	-	-	561,982.00	568,251.48	-	568,251.48	
General Supplies	33,674.19	-	33,674.19	4,000.00	-	4,000.00	37,674.19	-	37,674.19	-	-	37,674.19	35,350.92	-	35,350.92	
Judgments Against The School District	44,100.00	-	44,100.00	2,633.19	-	2,633.19	46,733.19	-	46,733.19	-	-	46,733.19	2,633.19	-	2,633.19	
Miscellaneous Expenditures	1,830.57	-	1,830.57	1,830.57	-	1,830.57	3,661.14	-	3,661.14	-	-	3,661.14	42,580.57	-	42,580.57	
BOE Membership Dues and Fees	9,650.00	-	9,650.00	(4,463.76)	-	(4,463.76)	5,186.24	-	5,186.24	-	-	5,186.24	950.00	-	950.00	
Total Undist. Expend. - Supp. Serv. - General Admin.	1,934,217.17	-	1,934,217.17	(11,310.48)	-	(11,310.48)	1,922,906.69	-	1,922,906.69	-	-	1,922,906.69	1,863,263.91	-	1,863,263.91	
Undist. Expend. - School Admin.	41,013.00	3,242,936.00	3,283,949.00	(37,000.00)	(1,300.26)	(38,300.26)	4,013.00	3,241,437.74	3,245,450.74	4,013.00	3,241,437.74	3,245,450.74	3,202,708.07	1,142,939.62	4,348,647.69	
Salaries of Principals/Assistant Principals/Program Directors	24,013.00	1,176,134.50	1,199,147.50	15,926.62	7,867.45	23,794.07	38,939.62	1,184,602.03	1,223,541.62	38,939.62	1,184,602.03	1,223,541.62	1,184,602.03	66,925.50	1,251,527.57	
Salaries of Secretarial and Clerical Assistants	17,000.00	67,134.50	84,134.50	1,314.58	7,867.45	9,182.03	10,500.00	84,682.03	93,869.53	10,500.00	94,369.53	105,369.53	86,925.50	182,295.03	192,314.53	
Other Purchased Professional Services	210,547.15	-	210,547.15	(2,655.33)	(45,660.15)	(48,315.48)	-	184,887.00	164,887.00	-	184,887.00	164,887.00	123,767.35	-	123,767.35	
Supplies and Materials	30,325.00	-	30,325.00	8,000.00	-	8,000.00	-	38,325.00	38,325.00	-	38,325.00	38,325.00	16,689.54	-	16,689.54	
Other Objects	26,429.01	-	26,429.01	(213.96)	-	(213.96)	26,215.05	-	26,215.05	-	-	26,215.05	18,143.18	-	18,143.18	
Total Undist. Expend. - Support Serv. - School Admin.	2,411,189.33	4,747,245.73	7,158,435.06	(21,073.33)	(24,322.46)	(45,395.84)	43,952.62	4,722,926.27	4,766,878.89	43,952.62	4,722,926.27	4,766,878.89	4,601,403.63	-	4,601,403.63	
Undistributed Expenditures - Central Services	1,773,000.00	-	1,773,000.00	-	-	-	1,773,000.00	-	1,773,000.00	-	-	1,773,000.00	1,550,988.95	-	1,550,988.95	
Salaries	14,000.00	-	14,000.00	-	-	-	14,000.00	-	14,000.00	-	-	14,000.00	2,130.00	-	2,130.00	
Purchased Professional Services	171,961.00	-	171,961.00	(3,441.37)	-	(3,441.37)	3,585.00	-	3,585.00	-	-	3,585.00	168,925.18	-	168,925.18	
Purchased Technical Services	5,850.00	-	5,850.00	2,655.33	-	2,655.33	8,505.33	-	8,505.33	-	-	8,505.33	315,506.16	-	315,506.16	
Travel	347,673.03	-	347,673.03	2,885.95	-	2,885.95	350,558.98	-	350,558.98	-	-	350,558.98	377,841.02	-	377,841.02	
Miscellaneous Expenditures	75,185.69	-	75,185.69	(213.96)	-	(213.96)	74,971.73	-	74,971.73	-	-	74,971.73	74,236.44	-	74,236.44	
Total Undist. Expend. - Central Services	2,411,189.33	-	2,411,189.33	-	-	-	2,411,189.33	-	2,411,189.33	-	-	2,411,189.33	2,129,925.88	-	2,129,925.88	
Undistributed Expenditures - Admin. Info. Tech.	161,107.00	-	161,107.00	4,249.88	-	4,249.88	165,356.88	-	165,356.88	-	-	165,356.88	165,356.88	-	165,356.88	
Salaries	1,114,650.00	-	1,114,650.00	(34,249.88)	-	(34,249.88)	1,080,400.12	-	1,080,400.12	-	-	1,080,400.12	1,072,940.84	-	1,072,940.84	
Purchased Technical Services	51,820.47	-	51,820.47	-	-	-	51,820.47	-	51,820.47	-	-	51,820.47	51,820.47	-	51,820.47	
Other Purchased Services (400-500 series)	415,733.06	-	415,733.06	-	-	-	415,733.06	-	415,733.06	-	-	415,733.06	394,347.65	-	394,347.65	
Supplies and Materials	3,885.00	-	3,885.00	-	-	-	3,885.00	-	3,885.00	-	-	3,885.00	-	-	3,885.00	
Other Objects	1,747,195.93	-	1,747,195.93	(30,000.00)	-	(30,000.00)	1,717,195.93	-	1,717,195.93	-	-	1,717,195.93	1,684,466.84	-	1,684,466.84	
Total Undist. Expend. - Admin. Info. Tech.	2,488,389.81	-	2,488,389.81	440,106.00	-	440,106.00	2,928,495.81	-	2,928,495.81	-	-	2,928,495.81	2,444,691.49	-	2,444,691.49	
Undistributed Expenditures - Maintenance Services	863,871.03	-	863,871.03	630,700.00	-	630,700.00	1,494,571.03	-	1,494,571.03	-	-	1,494,571.03	675,317.87	-	675,317.87	
General Supplies	3,352,260.84	-	3,352,260.84	1,070,806.00	-	1,070,806.00	4,423,066.84	-	4,423,066.84	-	-	4,423,066.84	3,120,009.36	-	3,120,009.36	
Total Undist. Expend. - Required Maintenance for School Facilities	4,088,091.00	-	4,088,091.00	(48,091.84)	-	(48,091.84)	4,039,999.16	-	4,039,999.16	-	-	4,039,999.16	3,862,936.56	-	3,862,936.56	
Undistributed Expenditures - Custodial Services	53,574.00	-	53,574.00	-	-	-	53,574.00	-	53,574.00	-	-	53,574.00	53,574.00	-	53,574.00	
Salaries	34,013.00	-	34,013.00	(611.91)	-	(611.91)	33,401.09	-	33,401.09	-	-	33,401.09	2,473.50	-	2,473.50	
Salaries of Non-Instructional Aides	17,000.00	-	17,000.00	-	-	-	17,000.00	-	17,000.00	-	-	17,000.00	17,000.00	-	17,000.00	
Purchased Professional and Technical Services	283,202.07	-	283,202.07	108,611.91	-	108,611.91	391,813.98	-	391,813.98	-	-	391,813.98	248,609.06	-	248,609.06	
Cleaning, Repair and Maintenance Services	327,670.33	-	327,670.33	103.95	-	103.95	327,774.28	-	327,774.28	-	-	327,774.28	916,304.27	-	916,304.27	
Other Purchased Property Services	11,000.00	-	11,000.00	(103.95)	-	(103.95)	10,896.05	-	10,896.05	-	-	10,896.05	300,109.95	-	300,109.95	
Miscellaneous Purchased Services	571,810.92	-	571,810.92	2,603.50	-	2,603.50	574,414.42	-	574,414.42	-	-	574,414.42	479,218.93	-	479,218.93	
General Supplies	645,450.69	-	645,450.69	(45,000.00)	-	(45,000.00)	600,450.69	-	600,450.69	-	-	600,450.69	557,437.70	-	557,437.70	
Energy - Natural Gas	3,699,827.76	-	3,699,827.76	5,000.00	-	5,000.00	3,704,827.76	-	3,704,827.76	-	-	3,704,827.76	3,108,846.40	-	3,108,846.40	
Energy - Electricity	127,500.00	-	127,500.00	(10,000.00)	-	(10,000.00)	117,500.00	-	117,500.00	-	-	117,500.00	27,012.37	-	27,012.37	
Energy - Oil	10,765,286.77	-	10,765,286.77	65,000.00	-	65,000.00	10,830,286.77	-	10,830,286.77	-	-	10,830,286.77	9,548,912.24	-	9,548,912.24	
Total Undist. Expend. - Custodial Services	3,000.00	-	3,000.00	-	-	-	3,000.00	-	3,000.00	-	-	3,000.00	3,000.00	-	3,000.00	
Cleaning, Repair, and Maintenance Services	3,000.00	-	3,000.00	-	-	-	3,000.00	-	3,000.00	-	-	3,000.00	3,000.00	-	3,000.00	
Other Objects	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	-	-	6,000.00	-	-	6,000.00	
Total Undist. Expend. - Care and Upkeep of Grounds	362,243.00	1,173,757.51	1,535,999.51	90,511.07	1,454.30	91,965.37	1,627,514.88	1,175,211.81	2,802,726.69	90,511.07	1,618,225.88	2,893,242.56	2,500,346.60	808,999.41	3,399,342.01	
Salaries	237,920.00	-	237,920.00	3,540.76	-	3,540.76	241,460.76	-	241,460.76	-	-	241,460.76	216,047.25	-	216,047.25	
Purchased Professional & Technical Services	10,950.00	-	10,950.00	(320,481.85)	-	(320,481.85)	10,629.15	-	10,629.15	-	-	10,629.15	235,933.10	-	235,933.10	
General Supplies	611,113.00	-	611,113.00	349,051.63	-	349,051.63	960,164.63	-	960,164.63	-	-	960,164.63	7,065.79	-	7,065.79	
Total Undist. Expend. - Security	14,734,860.61	2,234,325.55	16,969,186.16	1,482,857.83	(619,515.89)	863,341.94	16,217,518.44	1,614,809.66	17,832,328.10	1,482,857.83	16,734,660.61	17,832,328.10	13,370,936.55	-	13,370,936.55	
Total Undist. Expend. - Oper. & Maint. Off Plant	10,765,286.77	-	10,765,286.77	(45,468.34)	-	(45,468.34)	10,719,818.43	-	10,719,818.43	-	-	10,719,818.43	9,548,912.24	-	9,548,912.24	
Total Undist. Expend. - Custodial Services	3,000.00	-	3,000.00	-	-	-	3,000.00	-	3,000.00	-	-	3,000.00	3,000.00	-	3,000.00	
Total Undist. Expend. - Care and Upkeep of Grounds	362,243.00	1,173,757.51	1,535,999.51	90,511.07	1,454.30	91,965.37	1,627,514.88	1,175,211.81	2,802,726.69	90,511.07	1,618,225.88	2,893,242.56	2,500,346.60	808,999.41	3,399,342.01	
Salaries	237,920.00	-	237,920.00	3,540.76	-	3,540.76	241,460.76	-	241,460.76	-						

**CITY OF VINELAND SCHOOL DISTRICT  
COMBINING BUDGET PERSONNEL SCHEDULE  
GENERAL FUND  
FOR FISCAL YEAR ENDED JUNE 30, 2021**

	ORIGINAL BUDGET				BUDGET TRANSFER				FINAL BUDGET				ACTUAL			
	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	
Unst. Expnd. - Student Transportation Serv.	\$ 4,136,768.00	-	\$ 4,136,768.00	\$ (92,076.22)	\$ -	\$ (92,076.22)	\$ 4,044,691.78	-	\$ 4,044,691.78	\$ 3,044,154.48	-	\$ 3,044,154.48	-	-	\$ 3,044,154.48	
Sal. For Pup. Trans. (Bet. Home and School) - Regular	1,502,011.00	-	1,502,011.00	6,438.20	-	6,438.20	1,508,449.20	-	1,508,449.20	795,764.93	-	795,764.93	-	-	795,764.93	
Sal. For Non-Instructional Aides	121,400.00	350.00	121,750.00	(959,852.00)	-	(959,852.00)	1,21,400.00	350.00	1,21,750.00	23,942.75	-	23,942.75	-	-	23,942.75	
Sal. For Pup. Trans. (Other than Bet. Home and School)	1,981,060.00	-	1,981,060.00	-	-	-	1,021,208.00	-	1,021,208.00	86,871.33	-	86,871.33	-	-	86,871.33	
Other Purchased Professional and Technical Services	1,628,387.07	-	1,628,387.07	-	-	-	1,656,367.37	-	1,656,367.37	1,656,367.37	-	1,656,367.37	-	-	1,656,367.37	
Repair and Maintenance Services	537,669.65	-	537,669.65	28,000.30	-	28,000.30	537,669.65	-	537,669.65	385,636.46	-	385,636.46	-	-	385,636.46	
Contract Services - (Between Home and Sch) - Joint Agrmts	20,000.00	-	20,000.00	-	-	-	20,000.00	-	20,000.00	6,745.90	-	6,745.90	-	-	6,745.90	
Cont. Serv (Std. Ed. Students) - Vendors	150,000.00	-	150,000.00	29,894.94	-	29,894.94	29,894.94	-	29,894.94	20,354.94	-	20,354.94	-	-	20,354.94	
Cont. Serv (Std. Ed. Students) - Joint Agrmt	247,290.60	-	247,290.60	(31,797.43)	-	(31,797.43)	118,202.57	-	118,202.57	54,055.57	-	54,055.57	-	-	54,055.57	
Cont. Serv. - Aid in Lieu Payments - Non-Public Schools	711,898.00	-	711,898.00	290,000.00	-	290,000.00	537,290.60	-	537,290.60	488,232.60	-	488,232.60	-	-	488,232.60	
Misc. Purchased Serv. - Transportation	44,249.98	-	44,249.98	57,202.54	-	57,202.54	706,898.00	-	706,898.00	656,619.27	-	656,619.27	-	-	656,619.27	
Supplies and Materials	1,066,311.65	-	1,066,311.65	(190,000.00)	-	(190,000.00)	101,452.52	-	101,452.52	89,952.02	-	89,952.02	-	-	89,952.02	
Other Objects	600.00	-	600.00	5,000.00	-	5,000.00	876,311.65	-	876,311.65	640,936.16	-	640,936.16	-	-	640,936.16	
Total Unst. Expnd. - Student Transportation Serv.	12,388,854.24	350.00	12,389,204.24	(867,189.67)	-	(867,189.67)	11,521,994.57	350.00	11,522,344.57	8,149,924.24	-	8,149,924.24	-	-	8,149,924.24	
UNALLOCAED BENEFITS																
Group Insurance	297,000.00	26,499,247.00	26,796,247.00	(4,022.21)	(480,893.00)	(480,893.00)	297,000.00	26,018,354.00	26,315,354.00	241,623.56	26,018,354.00	26,259,977.56	-	-	26,259,977.56	
Social Security Contributions	2,080,000.00	-	2,080,000.00	-	-	-	2,075,977.79	-	2,075,977.79	1,675,523.65	-	1,675,523.65	-	-	1,675,523.65	
Other Retirement Contributions - PERS	2,850,000.00	-	2,850,000.00	91,936.39	-	91,936.39	2,941,936.39	-	2,941,936.39	2,941,936.39	-	2,941,936.39	-	-	2,941,936.39	
Workmen's Compensation	1,436,646.48	-	1,436,646.48	(493,589.16)	-	(493,589.16)	1,436,646.48	-	1,436,646.48	1,388,801.72	-	1,388,801.72	-	-	1,388,801.72	
Health Benefits	3,644,825.50	-	3,644,825.50	-	-	-	3,148,256.34	-	3,148,256.34	1,798,540.97	-	1,798,540.97	-	-	1,798,540.97	
Tuition Reimbursement	180,000.00	-	180,000.00	-	-	-	180,000.00	-	180,000.00	771,994.19	-	771,994.19	-	-	771,994.19	
Other Employee Benefits	550,000.00	-	550,000.00	297,654.98	-	297,654.98	847,654.98	-	847,654.98	847,654.98	-	847,654.98	-	-	847,654.98	
Unst. Exp. Pay Pmts Terminated / Retired Staff	550,000.00	-	550,000.00	297,654.98	-	297,654.98	847,654.98	-	847,654.98	847,654.98	-	847,654.98	-	-	847,654.98	
TOTAL UNALLOCAED BENEFITS	11,297,471.98	26,499,247.00	37,796,718.98	(103,000.00)	(480,893.00)	(583,893.00)	11,184,471.98	26,018,354.00	37,207,825.98	9,310,632.80	26,018,354.00	5,459,973.00	-	-	5,459,973.00	
TPAF LTDI (On-Behalf - Non-Budgeted)																
On-Behalf TPAF Pension Contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	6,073.00	-	6,073.00	-	-	6,073.00	
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	17,422,286.00	-	17,422,286.00	-	-	17,422,286.00	
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	4,803,383.77	-	4,803,383.77	-	-	4,803,383.77	
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	11,297,471.98	26,499,247.00	37,796,718.98	(103,000.00)	(480,893.00)	(583,893.00)	11,184,471.98	26,018,354.00	37,207,825.98	27,691,615.77	26,018,354.00	63,920,602.67	-	-	63,920,602.67	
TOTAL UNDISTRIBUTED EXPENDITURES	61,426,248.57	39,598,457.06	101,024,705.63	(118,670.37)	(699,880.52)	(818,550.89)	61,305,578.20	38,848,476.54	100,153,054.74	70,941,848.06	37,995,963.96	114,949,632.92	-	-	114,949,632.92	
TOTAL GENERAL CURRENT EXPENSE	68,951,263.28	101,663,490.16	170,614,753.44	335,397.70	(614,690.20)	(479,292.50)	68,266,660.98	101,049,389.96	169,336,050.94	83,326,796.45	96,439,169.88	173,767,868.13	-	-	173,767,868.13	
CAPITAL OUTLAY																
Equipment																
Undistributed Expenditures - School Admin.	117,820.00	-	117,820.00	3,644.69	27,475.50	27,475.50	121,464.69	27,475.50	148,930.19	121,464.69	27,475.50	148,930.19	-	-	148,930.19	
Undistributed Expenditures - Admin. Info. Tech.	270,000.00	-	270,000.00	(3,644.69)	-	(3,644.69)	266,355.31	-	266,355.31	146,722.07	-	146,722.07	-	-	146,722.07	
Undistributed Expenditures - Required Maintenance for School Facilities	11,987.85	-	11,987.85	-	-	-	11,987.85	-	11,987.85	11,987.85	-	11,987.85	-	-	11,987.85	
Undistributed Expenditures - Custodial Services	399,807.85	-	399,807.85	-	27,475.50	27,475.50	399,807.85	27,475.50	427,283.35	280,174.81	27,475.50	307,650.11	-	-	307,650.11	
Total Equipment	275,600.00	-	275,600.00	-	27,475.50	27,475.50	275,600.00	27,475.50	303,075.50	275,600.00	27,475.50	303,075.50	-	-	303,075.50	
Facilities Acquisition and Construction Services	275,600.00	-	275,600.00	-	-	-	275,600.00	-	275,600.00	275,600.00	-	275,600.00	-	-	275,600.00	
Tuition Services	275,600.00	-	275,600.00	-	-	-	275,600.00	-	275,600.00	275,600.00	-	275,600.00	-	-	275,600.00	
Transportation and Construction Services	275,600.00	-	275,600.00	-	-	-	275,600.00	-	275,600.00	275,600.00	-	275,600.00	-	-	275,600.00	
Assets Acquired Under Capital Leases (non-budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Undistributed Expenditures:																
General Administration	675,407.85	-	675,407.85	-	27,475.50	27,475.50	675,407.85	-	702,883.35	555,626.33	27,475.50	583,101.83	-	-	583,101.83	
Assets Acquired Under Capital Leases (non-budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
School Administration	4,941,147.80	-	4,941,147.80	(407,000.00)	(407,000.00)	(407,000.00)	4,534,147.80	-	4,534,147.80	4,410,208.80	-	4,410,208.80	-	-	4,410,208.80	
TOTAL EXPENDITURES	74,267,818.93	101,663,490.16	175,931,309.09	(271,672.33)	(688,222.00)	(859,894.33)	73,995,206.63	101,078,875.46	175,033,026.09	88,294,632.98	96,466,645.18	184,761,277.76	-	-	184,761,277.76	
Over (Under) Expenditures	90,215,304.07	(101,663,490.16)	(11,448,186.09)	(586,614.70)	586,614.70	-	(89,628,689.37)	(101,078,875.46)	(11,448,186.09)	104,593,770.77	(96,466,645.18)	8,127,125.59	-	-	8,127,125.59	
Other Financing Sources:																
Operating Transfer In:																
Contribution to SBB (School Based Budget) - General Fund	96,477,675.00	2,931,232.00	99,408,907.00	-	(586,614.70)	(586,614.70)	97,891,060.30	2,931,232.00	100,822,292.30	97,891,060.30	2,931,232.00	100,822,292.30	-	-	100,822,292.30	
Contribution to SBB (School Based Budget) - Special Revenue Fund	96,477,675.00	-	96,477,675.00	-	-	-	97,891,060.30	-	97,891,060.30	97,891,060.30	-	97,891,060.30	-	-	97,891,060.30	
Operating Transfers Out:																
Transfer to Sp. Revenue Fund - Inclusion	(931,382.00)	-	(931,382.00)	586,614.70	-	586,614.70	(344,767.30)	-	(344,767.30)	(931,382.00)	-	(931,382.00)	-	-	(931,382.00)	
Contribution to SBB (School Based Budget)	(96,477,675.00)	-	(96,477,675.00)	-	-	-	(97,891,060.30)	-	(97,891,060.30)	(97,891,060.30)	-	(97,891,060.30)	-	-	(97,891,060.30)	
Total Other Financing Sources:	(99,408,907.00)	101,408,907.00	2,931,232.00	586,614.70	-	586,614.70	(89,628,689.37)	(101,078,875.46)	(11,448,186.09)	104,593,770.77	(96,466,645.18)	8,127,125.59	-	-	8,127,125.59	
Excess (Deficiency) of Revenues and Other Financing Sources	(9,193,323.93)	(254,683.16)	(9,448,007.09)	(9,193,323.93)	(254,683.16)	(9,448,007.09)	(9,448,316.09)	(254,683.16)	(9,448,316.09)	10,115,392.26	(110,796.86)	10,004,595.40	-	-	10,004,595.40	
Over (Under) Expenditures and Other Financing Sources	26,781,243.05	251,251.14	27,032,494.19	26,781,243.05	251,251.14	27,032,494.19	27,032,494.19	251,251.14	27,283,745.38	26,781,243.05	251,251.14	27,032,494.19	-	-	27,032,494.19	
Fund Balance, July 1 Restated	\$ 17,587,510.12	(3,332.02)	\$ 17,584,178.10	\$ -	\$ -	\$ -	\$ 17,587,510.12	(3,332.02)	\$ 17,584,178.10	\$ 36,886,635.31	\$ 140,454.28	\$ 37,027,093.59	-	-	\$ 37,027,093.59	
Fund Balance, June 30																

See Accompanying Auditor's Report

**CITY OF VINELAND BOARD OF EDUCATION**

Required Supplementary Information

Special Revenue Fund

Budgetary Comparison Schedule

For the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Transfers / Modifications	Final Budget	Actual	Variance Final to Actual
<b>REVENUES:</b>					
State Sources	\$ 18,204,216.00	\$ 555,172.17	\$ 18,759,388.17	\$ 18,378,323.03	(381,065.14)
Federal Sources	6,867,932.00	22,615,796.91	29,483,728.91	14,603,731.34	(14,879,997.57)
Local Sources		303,743.60	303,743.60	248,715.78	(55,027.82)
<b>Total - Revenues</b>	<b>25,072,148.00</b>	<b>23,474,712.68</b>	<b>48,546,860.68</b>	<b>33,230,770.15</b>	<b>(15,316,090.53)</b>
<b>EXPENDITURES:</b>					
<b>Instruction:</b>					
Salaries of Teachers	1,855,121.00	6,003,694.22	7,858,815.22	2,236,463.05	5,622,352.17
Other Salaries for Instruction	481,121.00	(24,406.05)	456,714.95	467,516.65	(10,801.70)
Purchased Professional - Technical Services	19,383.00	157,990.00	177,373.00	138.00	177,235.00
Purchased Professional - Educational Services	352,900.00	1,283,915.88	1,636,815.88	525,456.62	1,111,359.26
Tuition	1,977,640.00	416,773.00	2,394,413.00	2,298,602.43	95,810.57
Other Purchased Services (400-500 series)	54,844.00	66,825.26	121,669.26	76,196.67	45,472.59
General Supplies	851,793.00	5,792,549.32	6,644,342.32	5,488,923.96	1,155,418.36
Textbooks	18,884.00	3,963.00	22,847.00	21,302.45	1,544.55
Other Objects		700.00	700.00		700.00
<b>Total Instruction</b>	<b>5,611,686.00</b>	<b>13,702,004.63</b>	<b>19,313,690.63</b>	<b>11,114,599.83</b>	<b>8,199,090.80</b>
<b>Support Services:</b>					
Salaries of Program Directors	346,508.00	(1,937.36)	344,570.64	339,500.64	5,070.00
Salaries of Other Professional Staff	564,248.00	297,938.86	862,186.86	721,753.16	140,433.70
Salaries of Secretarial and Clerical Assistants	112,425.00	4,668.13	117,093.13	117,093.13	-
Other Salaries	157,540.00	761,318.10	918,858.10	242,986.96	675,871.14
Salaries of Community Parent Involvement Spec	87,499.00	(16,590.68)	70,908.32	70,908.32	-
Salaries - Master Teachers	303,074.00		303,074.00	303,074.00	-
Personal Services - Employee Benefits	2,211,671.00	2,664,421.90	4,876,092.90	2,603,212.73	2,272,880.17
Purchased Educational Services-Contracted Pre-K	11,667,075.00	(166,052.25)	11,501,022.75	11,245,791.88	255,230.87
Purchased Professional and Technical Services	127,586.00	537,442.49	665,028.49	412,526.13	252,502.36
Other Purchased Professional Educational Services	181,121.00	41,420.00	222,541.00	127,112.48	95,428.52
Purchased Professional - Educational Services - Head Start	686,970.00	(95,650.00)	591,320.00	587,185.50	4,134.50
Rentals	115,000.00	455,000.00	570,000.00	368,921.96	201,078.04
<b>EXPENDITURES (CONTD):</b>					

**CITY OF VINELAND BOARD OF EDUCATION**

Required Supplementary Information  
 Special Revenue Fund  
 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Transfers / Modifications	Final Budget	Actual	Variance Final to Actual
Support Services (Cont'd):					
Other Purchased Services (400-500 series)	\$ 13,578.00	\$ 170,658.93	\$ 184,236.93	\$ 75,147.93	\$ 109,089.00
Contracted Services - Transportation	775,000.00	(32,000.00)	743,000.00	743,000.00	-
Travel	250.00	296.63	546.63	216.62	330.01
Other Objects		227,421.30	227,421.30	206,011.30	21,410.00
Supplies and Materials	109,004.00	2,764,324.59	2,873,328.59	1,604,889.95	1,268,438.64
<b>Total Support Services</b>	<b>17,458,549.00</b>	<b>7,612,680.64</b>	<b>25,071,229.64</b>	<b>19,769,332.69</b>	<b>5,301,896.95</b>
Facilities Acquisition and Construction Services:					
Buildings		1,640,000.00	1,640,000.00		1,640,000.00
Instructional Equipment	2,043.00	219,945.43	221,988.43	206,999.25	14,989.18
Non-Instructional Equipment		300,081.98	300,081.98	275,407.28	24,674.70
<b>Total Facilities Acquisition and Construction Services</b>	<b>2,043.00</b>	<b>2,160,027.41</b>	<b>2,162,070.41</b>	<b>482,406.53</b>	<b>1,679,663.88</b>
<b>Total Expenditures</b>	<b>23,072,278.00</b>	<b>23,474,712.68</b>	<b>46,546,990.68</b>	<b>31,366,339.05</b>	<b>15,180,651.63</b>
Other Financing Sources (Uses):					
Transfer from General Fund	931,362.00		931,362.00	931,362.00	-
Contributions to School Based Budgets	(2,931,232.00)		(2,931,232.00)	(2,808,831.81)	122,400.19
<b>Total Other Financing Sources (Uses)</b>	<b>(1,999,870.00)</b>		<b>(1,999,870.00)</b>	<b>(1,877,469.81)</b>	<b>122,400.19</b>
<b>Total Expenditures and Other Financing Sources (Uses)</b>	<b>25,072,148.00</b>	<b>23,474,712.68</b>	<b>48,546,860.68</b>	<b>33,243,808.86</b>	<b>15,303,051.82</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ (13,038.71)</b>	<b>\$ (13,038.71)</b>

## **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, 2021

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)	\$ 192,888,403.35	\$ 33,230,770.15
Difference - budget to GAAP: Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.	-	(467,168.64)
Difference between the state and local grant award amounts and the amounts realized as revenue on a budgetary basis		
Unexpended Preschool Education Aid	-	(50,922.88)
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	13,297,802.80	1,733,170.20
The Final State Aid payments for the Year Ended June 30, 2021 that were delayed until July 2021 were recorded as budgetary revenue for the year ended June 30, 2021 but are not recognized under GAAP until the year ended June 30, 2022	<u>(13,349,016.80)</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>\$ 192,837,189.35</u>	<u>\$ 32,712,678.63</u>
Uses / Outflows of Resources:		
Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule (C-series)	<u>\$ 184,761,277.76</u>	<u>\$ 31,366,339.05</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.	-	(467,168.64)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (B-2)	<u>\$ 184,761,277.76</u>	<u>\$ 30,899,170.41</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 Eight Fiscal Years**

	2020	2019	2018	2017	2016	2015	2014	2013
District's proportion of the net pension liability (asset)	0.2611157860%	0.2813979339%	0.2847014891%	0.2919712706%	0.3018146227%	0.3175049460%	0.3285353451%	0.3337218530%
District's proportionate of the net pension liability (asset)	\$ 42,581,156.00	\$ 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	18,655,151.00	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	228.25%	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	58.32%	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 eight 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 Eight Fiscal Years**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually required contribution	\$ 2,856,475.00	\$ 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	<u>\$ 2,856,475.00</u>	<u>\$ 2,737,173.00</u>	<u>2,831,860.00</u>	<u>2,704,802.00</u>	<u>2,681,278.00</u>	<u>2,729,691.00</u>	<u>2,708,398.00</u>	<u>2,514,526.00</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
District's covered-employee payroll	18,655,151.00	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	15.31%	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 eight 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 Eight Fiscal Years**

	2020	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%	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>\$414,318,713.00</u>	<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>
<b>Total</b>	<b><u>\$414,318,713.00</u></b>	<b><u>\$396,194,511.00</u></b>	<b><u>420,969,829.00</u></b>	<b><u>458,716,074.00</u></b>	<b><u>550,848,623.00</u></b>	<b><u>443,185,322.00</u></b>	<b><u>393,416,923.00</u></b>	<b><u>362,701,861.00</u></b>
District's covered payroll	65,641,421.00	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%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	24.60%	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 show information for a 10 year period. However, information is only currently available for eight 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, 2021

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%
7/1/2019	-	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, 2021

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<b>Fiscal Year</b>	<b>Annual Required Contribution (a)</b>	<b>Contributions from Employer (b)</b>	<b>Percentage Contributed (c)=(b/a)</b>	<b>End of Year Net OPEB Obligation</b>
7/1/2012	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
7/1/2021	46,519.00	24,987.00	53.7%	747,296.00

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, 2021

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service Cost	25,566.00	25,566.00	24,821.00	24,821.00
Interest Cost	20,953.00	20,953.00	20,357.00	20,357.00
Changes in Assumptions	-	-	-	-
Member Contributions	-	-	-	-
Benefit Payments	(24,987.00)	(24,987.00)	(27,344.00)	(27,344.00)
Change in Total OPEB Liability	<u>21,532.00</u>	<u>21,532.00</u>	<u>17,834.00</u>	<u>17,834.00</u>
Beginning Balance	<u>725,764.00</u>	<u>704,232.00</u>	<u>686,398.00</u>	<u>668,564.00</u>
Ending Balance	<u>\$ 747,296.00</u>	<u>\$ 725,764.00</u>	<u>\$ 704,232.00</u>	<u>\$ 686,398.00</u>
Covered Payroll	84,296,572.00	84,209,762.00	88,225,897.00	87,528,242.00
District Liability as a percentage of its covered-employee Payroll	0.9%	0.9%	0.8%	0.8%

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 Five Fiscal Years**

	2020	2019	2018	2017	2016
District's proportion of the net OPEB liability (asset)	0.00%	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	\$ 618,601,276.00	\$ 383,251,933.00	433,673,614.00	507,795,278.00	550,798,384.00
<b>Total</b>	<b>\$ 618,601,276.00</b>	<b>\$ 383,251,933.00</b>	<b>433,673,614.00</b>	<b>507,795,278.00</b>	<b>550,798,384.00</b>
District's covered payroll	84,296,572.00	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%	0.00%
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%
State's proportionate share of OPEB associated with the District:					
Service Cost	13,641,408.00	14,171,064.00	16,334,329.00	19,690,683.00	
Interest Cost	13,710,088.00	17,112,787.00	18,565,203.00	16,098,641.00	
Differences between Expected & Actual Changes in Assumptions	105,443,572.00	(76,003,896.00)	(48,059,486.00)	-	
Member Contributions	112,997,196.00	5,714,318.00	(49,766,218.00)	(67,463,906.00)	
Benefit Payments	326,418.00	348,738.00	400,786.00	433,092.00	
	(10,769,339.00)	(11,764,692.00)	(11,596,278.00)	(11,761,616.00)	
<b>Change in Total OPEB Liability</b>	<b>235,349,343.00</b>	<b>(50,421,681.00)</b>	<b>(74,121,664.00)</b>	<b>(43,003,106.00)</b>	
State's proportionate share of the net OPEB liability (asset) associated with the District - Beginning Balance	383,251,933.00	433,673,614.00	507,795,278.00	550,798,384.00	
<b>Ending Balance</b>	<b>\$ 618,601,276.00</b>	<b>\$ 383,251,933.00</b>	<b>\$ 433,673,614.00</b>	<b>\$ 507,795,278.00</b>	
State's proportionate share of the net OPEB liability associated with the District - as a percentage of its covered-employee payroll	733.84%	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, 2021

	Operating Fund <u>Fund 11-13, 18</u>	Blended Resource Fund 15	Total General Fund
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 17,254,040.11	\$ 281,401.71	\$ 17,535,441.82
Interfund Accounts Receivable	4,575,165.31		4,575,165.31
Intergovernmental Accounts Receivable State	15,757,046.77		15,757,046.77
Other Accounts Receivable	874,603.89		874,603.89
<b>Total Assets</b>	<b><u>\$ 38,460,856.08</u></b>	<b><u>\$ 281,401.71</u></b>	<b><u>\$ 38,742,257.79</u></b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>Liabilities:</b>			
Interfund Accounts Payable	\$ -	\$ 37,463.99	\$ 37,463.99
Accounts Payable	1,564,220.77	103,483.44	1,667,704.21
<b>Total Liabilities</b>	<b><u>\$ 1,564,220.77</u></b>	<b><u>\$ 140,947.43</u></b>	<b><u>\$ 1,705,168.20</u></b>
<b>Fund Balances:</b>			
<b>Restricted Fund Balance:</b>			
Maintenance Reserve	776.77		776.77
Reserve for Excess Surplus	14,761,367.18		14,761,367.18
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures	13,096,114.74		13,096,114.74
Reserve for Unemployment	467,154.55		467,154.55
<b>Assigned Fund Balance:</b>			
Encumbrances	972,883.12	140,454.28	1,113,337.40
Designated for Subsequent Year's Expenditures	433,982.26		433,982.26
Unassigned Fund Balance	7,164,356.69		7,164,356.69
<b>Total Fund Balances</b>	<b><u>36,896,635.31</u></b>	<b><u>140,454.28</u></b>	<b><u>37,037,089.59</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 38,460,856.08</u></b>	<b><u>\$ 281,401.71</u></b>	<b><u>\$ 38,742,257.79</u></b>

See Accompanying Auditor's Report

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 15  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2021

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	\$ 97,651,612.68		\$ 93,307,568.89	\$ 4,344,043.79
General Fund Reserve for Encumbrances as of June 30, 2019	239,447.62		239,447.62	-
Combined General Fund Contribution and State Resources	<u>97,891,060.30</u>	<u>97.09%</u>	<u>93,547,016.51</u>	<u>4,344,043.79</u>
Restricted Federal Resources:				
Title I	2,533,499.00		2,427,695.65	105,803.35
Title II	397,733.00		381,136.16	16,596.84
	<u>2,931,232.00</u>	<u>2.91%</u>	<u>2,808,831.81</u>	<u>122,400.19</u>
Total Restricted Federal Resources	<u>2,931,232.00</u>	<u>2.91%</u>	<u>2,808,831.81</u>	<u>122,400.19</u>
Totals	<u>\$ 100,822,292.30</u>	<u>100.00%</u>	<u>\$ 96,355,848.32</u>	<u>\$ 4,466,443.98</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, 2021

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	\$ 26,068,657.78		\$ 24,584,840.88	\$ 1,483,816.90
General Fund Reserve for Encumbrances as of June 30, 2020	41,577.09		41,577.09	-
Combined General Fund Contribution and State Resources	<u>26,110,234.87</u>	<u>97.10%</u>	<u>24,626,417.97</u>	<u>1,483,816.90</u>
Restricted Federal Resources:				
Title I	672,942.00		634,742.62	38,199.38
Title II	105,645.00		99,685.90	5,959.10
	<u>778,587.00</u>	<u>2.90%</u>	<u>734,428.52</u>	<u>44,158.48</u>
Total Restricted Federal Resources	<u>778,587.00</u>	<u>2.90%</u>	<u>734,428.52</u>	<u>44,158.48</u>
Totals	<u>\$ 26,888,821.87</u>	<u>100.00%</u>	<u>\$ 25,360,846.49</u>	<u>\$ 1,527,975.38</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, 2021

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	\$ 7,487,448.90		\$ 6,835,093.28	\$ 652,355.62
General Fund Reserve for Encumbrances as of June 30, 2020	895.80		895.80	-
Combined General Fund Contribution and State Resources	<u>7,488,344.70</u>	<u>96.46%</u>	<u>6,835,989.08</u>	<u>652,355.62</u>
Restricted Federal Resources:				
Title I	237,180.00		216,485.33	20,694.67
Title II	37,235.00		33,988.78	3,246.22
	<u>274,415.00</u>	<u>3.54%</u>	<u>250,474.11</u>	<u>23,940.89</u>
Total Restricted Federal Resources	<u>274,415.00</u>	<u>3.54%</u>	<u>250,474.11</u>	<u>23,940.89</u>
Totals	<u>\$ 7,762,759.70</u>	<u>100.00%</u>	<u>\$ 7,086,463.19</u>	<u>\$ 676,296.51</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, 2021

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	\$ 3,828,477.33		\$ 3,751,207.90	\$ 77,269.43
General Fund Reserve for Encumbrances as of June 30, 2020	2,371.34		2,371.34	-
Combined General Fund Contribution and State Resources	<u>3,830,848.67</u>	<u>97.50%</u>	<u>3,753,579.24</u>	<u>77,269.43</u>
Restricted Federal Resources:				
Title I	84,922.00		83,202.08	1,719.92
Title II	13,332.00		13,062.52	269.48
	<u>98,254.00</u>	<u>2.50%</u>	<u>96,264.60</u>	<u>1,989.40</u>
Total Restricted Federal Resources	<u>98,254.00</u>	<u>2.50%</u>	<u>96,264.60</u>	<u>1,989.40</u>
Totals	<u><u>\$ 3,929,102.67</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 3,849,843.84</u></u>	<u><u>\$ 79,258.83</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, 2021

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	\$ 5,904,812.66		\$ 5,623,937.45	\$ 280,875.21
General Fund Reserve for Encumbrances as of June 30, 2020	47,956.75		47,956.75	-
Combined General Fund Contribution and State Resources	<u>5,952,769.41</u>	<u>96.95%</u>	<u>5,671,894.20</u>	<u>280,875.21</u>
Restricted Federal Resources:				
Title I	162,123.00		154,444.06	7,678.94
Title II	25,452.00		24,234.96	1,217.04
	<u>187,575.00</u>	<u>3.05%</u>	<u>178,679.02</u>	<u>8,895.98</u>
Total Restricted Federal Resources	<u>187,575.00</u>	<u>3.05%</u>	<u>178,679.02</u>	<u>8,895.98</u>
Totals	<u>\$ 6,140,344.41</u>	<u>100.00%</u>	<u>\$ 5,850,573.22</u>	<u>\$ 289,771.19</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, 2021

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	\$ 7,711,959.29		\$ 7,349,751.11	\$ 362,208.18
General Fund Reserve for Encumbrances as of June 30, 2020	33,824.74		33,824.74	-
Combined General Fund Contribution and State Resources	<u>7,745,784.03</u>	<u>96.04%</u>	<u>7,383,575.85</u>	<u>362,208.18</u>
Restricted Federal Resources:				
Title I	276,210.00		263,311.71	12,898.29
Title II	43,362.00		41,325.43	2,036.57
	<u>319,572.00</u>	<u>3.96%</u>	<u>304,637.14</u>	<u>14,934.86</u>
Total Restricted Federal Resources	<u>319,572.00</u>	<u>3.96%</u>	<u>304,637.14</u>	<u>14,934.86</u>
Totals	<u><u>\$ 8,065,356.03</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 7,688,212.99</u></u>	<u><u>\$ 377,143.04</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, 2021

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	\$ 5,409,896.55		\$ 5,290,848.55	\$ 119,048.00
General Fund Reserve for Encumbrances as of June 30, 2020	3,121.02		3,121.02	-
Combined General Fund Contribution and State Resources	<u>5,413,017.57</u>	<u>96.33%</u>	<u>5,293,969.57</u>	<u>119,048.00</u>
Restricted Federal Resources:				
Title I	178,421.00		174,516.17	3,904.83
Title II	28,010.00		27,392.15	617.85
	<u>206,431.00</u>	<u>3.67%</u>	<u>201,908.32</u>	<u>4,522.68</u>
Total Restricted Federal Resources	<u>206,431.00</u>	<u>3.67%</u>	<u>201,908.32</u>	<u>4,522.68</u>
Totals	<u><u>\$ 5,619,448.57</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 5,495,877.89</u></u>	<u><u>\$ 123,570.68</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, 2021

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	\$ 2,031,258.84		\$ 2,002,811.31	\$ 28,447.53
General Fund Reserve for Encumbrances as of June 30, 2020	638.00		638.00	-
	<u>2,031,896.84</u>	<u>100.00%</u>	<u>2,003,449.31</u>	<u>28,447.53</u>
Combined General Fund Contribution and State Resources				
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>\$ 2,031,896.84</u>	<u>100.00%</u>	<u>\$ 2,003,449.31</u>	<u>\$ 28,447.53</u>

See Accompanying Auditor's Report

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 15  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2021

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	\$ 5,414,014.09		\$ 5,409,398.64	\$ 4,615.45
General Fund Reserve for Encumbrances as of June 30, 2020	14,944.16		14,944.16	-
Combined General Fund Contribution and State Resources	<u>5,428,958.25</u>	<u>95.96%</u>	<u>5,424,342.80</u>	<u>4,615.45</u>
Restricted Federal Resources:				
Title I	197,722.00		197,555.65	166.35
Title II	31,040.00		31,014.04	25.96
	<u>228,762.00</u>	<u>4.04%</u>	<u>228,569.69</u>	<u>192.31</u>
Total Restricted Federal Resources	<u>228,762.00</u>	<u>4.04%</u>	<u>228,569.69</u>	<u>192.31</u>
Totals	<u><u>\$ 5,657,720.25</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 5,652,912.49</u></u>	<u><u>\$ 4,807.76</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, 2021

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	\$ 7,751,533.84		\$ 7,482,413.82	\$ 269,120.02
General Fund Reserve for Encumbrances as of June 30, 2020	11,564.87		11,564.87	-
Combined General Fund Contribution and State Resources	<u>7,763,098.71</u>	<u>95.35%</u>	<u>7,493,978.69</u>	<u>269,120.02</u>
Restricted Federal Resources:				
Title I	327,249.00		315,843.93	11,405.07
Title II	51,375.00		49,596.49	1,778.51
	<u>378,624.00</u>	<u>4.65%</u>	<u>365,440.42</u>	<u>13,183.58</u>
Total Restricted Federal Resources	<u>378,624.00</u>	<u>4.65%</u>	<u>365,440.42</u>	<u>13,183.58</u>
Totals	<u>\$ 8,141,722.71</u>	<u>100.00%</u>	<u>\$ 7,859,419.11</u>	<u>\$ 282,303.60</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, 2021

SCHOOL: PETWAY ELEMENTARY SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 6,059,738.78		\$ 5,967,865.69	\$ 91,873.09
General Fund Reserve for Encumbrances as of June 30, 2020	17,430.64		17,430.64	-
Combined General Fund Contribution and State Resources	<u>6,077,169.42</u>	<u>97.73%</u>	<u>5,985,296.33</u>	<u>91,873.09</u>
Restricted Federal Resources:				
Title I	121,807.00		119,964.46	1,842.54
Title II	19,122.00		18,830.58	291.42
	<u>140,929.00</u>	<u>2.27%</u>	<u>138,795.04</u>	<u>2,133.96</u>
Total Restricted Federal Resources	<u>140,929.00</u>	<u>2.27%</u>	<u>138,795.04</u>	<u>2,133.96</u>
Totals	<u>\$ 6,218,098.42</u>	<u>100.00%</u>	<u>\$ 6,124,091.37</u>	<u>\$ 94,007.05</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, 2021

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	\$ 7,054,862.64		\$ 6,796,916.49	\$ 257,946.15
General Fund Reserve for Encumbrances as of June 30, 2020	31,349.52		31,349.52	-
Combined General Fund Contribution and State Resources	<u>7,086,212.16</u>	<u>97.28%</u>	<u>6,828,266.01</u>	<u>257,946.15</u>
Restricted Federal Resources:				
Title I	171,130.00		164,845.79	6,284.21
Title II	26,866.00		25,872.34	993.66
	<u>197,996.00</u>	<u>2.72%</u>	<u>190,718.13</u>	<u>7,277.87</u>
Total Restricted Federal Resources	<u>197,996.00</u>	<u>2.72%</u>	<u>190,718.13</u>	<u>7,277.87</u>
Totals	<u><u>\$ 7,284,208.16</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 7,018,984.14</u></u>	<u><u>\$ 265,224.02</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, 2021

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	\$ 5,365,263.32		\$ 5,312,755.44	\$ 52,507.88
General Fund Reserve for Encumbrances as of June 30, 2020	<u>26,868.45</u>		<u>26,868.45</u>	<u>-</u>
Combined General Fund Contribution and State Resources	<u>5,392,131.77</u>	<u>97.82%</u>	<u>5,339,623.89</u>	<u>52,507.88</u>
Restricted Federal Resources:				
Title I	103,793.00		102,783.85	1,009.15
Title II	<u>16,294.00</u>		<u>16,132.97</u>	<u>161.03</u>
	<u>120,087.00</u>	<u>2.18%</u>	<u>118,916.82</u>	<u>1,170.18</u>
Total Restricted Federal Resources	<u>120,087.00</u>	<u>2.18%</u>	<u>118,916.82</u>	<u>1,170.18</u>
Totals	<u>\$ 5,512,218.77</u>	<u>100.00%</u>	<u>\$ 5,458,540.71</u>	<u>\$ 53,678.06</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, 2021

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	\$ 7,563,688.66		\$ 6,899,728.33	\$ 663,960.33
General Fund Reserve for Encumbrances as of June 30, 2020	<u>6,905.24</u>		<u>6,905.24</u>	<u>-</u>
Combined General Fund Contribution and State Resources	<u>7,570,593.90</u>	<u>100.00%</u>	<u>6,906,633.57</u>	<u>663,960.33</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>\$ 7,570,593.90</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 6,906,633.57</u></u>	<u><u>\$ 663,960.33</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, 2021**

DISTRICT WIDE

	2021		FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
<b>Regular Programs - Instruction</b>					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 2,527,883.00	\$ (185,057.00)	\$ 2,342,826.00	\$ 2,310,599.20	\$ 32,226.80
Grades 1-5 Salaries of Teachers	14,845,260.36	173,357.20	15,018,617.56	14,824,419.04	194,198.52
Grades 6-8 Salaries of Teachers	8,482,176.75	125,102.00	8,607,278.75	8,151,306.39	455,972.36
Grades 9-12 Salaries of Teachers	9,891,145.25	(162,551.00)	9,728,594.25	9,274,561.60	454,032.65
<b>Regular Programs - Undistributed Instruction:</b>					
Other Salaries for Instruction	786,953.76	(16,270.35)	770,683.41	769,979.00	704.41
Purchased Professional/Educational Services	-	148,759.35	148,759.35	138,883.28	9,876.07
Other Purchased Services	368,098.66	(89,180.11)	278,918.55	166,037.42	112,881.13
General Supplies	1,842,392.52	(11,824.78)	1,830,567.74	1,663,851.21	166,716.53
Textbooks	31,650.00	(4,500.00)	27,150.00	21,983.54	5,166.46
Other Objects	-	-	-	-	-
<b>Total Regular Programs - Instruction</b>	<b>38,775,560.30</b>	<b>(22,164.69)</b>	<b>38,753,395.61</b>	<b>37,321,620.68</b>	<b>1,431,774.93</b>
<b>Special Education - Instruction:</b>					
Cognitive - Mild:					
Salaries of Teachers	426,050.00	-	426,050.00	422,300.00	3,750.00
Other Salaries for Instruction	326,372.87	415.00	326,787.87	277,692.56	49,095.31
Purchased Professional-Educational Services	67,434.00	-	67,434.00	-	67,434.00
Other Purchased Services (400-500 series)	4,080.00	-	4,080.00	-	4,080.00
General Supplies	24,025.22	(415.00)	23,610.22	18,170.26	5,439.96
Textbooks	3,000.00	-	3,000.00	-	3,000.00
Other Objects	5,714.96	-	5,714.96	3,112.04	2,602.92
<b>Total Cognitive - Mild</b>	<b>856,677.05</b>	<b>-</b>	<b>856,677.05</b>	<b>721,274.86</b>	<b>135,402.19</b>
Cognitive - Moderate:					
Salaries of Teachers	508,975.00	(84,324.00)	424,651.00	364,325.00	60,326.00
Other Salaries for Instruction	472,709.26	(98,200.00)	374,509.26	310,984.21	63,525.05
Purchased Professional-Educational Services	44,956.00	(5,000.00)	39,956.00	10,919.05	29,036.95
Other Purchased Services (400-500 series)	4,250.00	-	4,250.00	-	4,250.00
General Supplies	17,171.99	-	17,171.99	16,240.68	931.31
Textbooks	600.00	-	600.00	-	600.00
Other Objects	4,050.55	-	4,050.55	229.34	3,821.21
<b>Total Cognitive - Moderate</b>	<b>1,052,712.80</b>	<b>(187,524.00)</b>	<b>865,188.80</b>	<b>702,698.28</b>	<b>162,490.52</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	1,784,406.00	227,149.00	2,011,555.00	1,992,606.00	18,949.00
Other Salaries for Instruction	666,010.47	19,455.00	685,465.47	565,632.46	119,833.01
Purchased Professional-Educational Services	89,912.00	(6,871.00)	83,041.00	83,039.53	1.47
Other Purchased Services (400-500 series)	3,250.00	-	3,250.00	730.28	2,519.72
General Supplies	72,786.77	900.00	73,686.77	62,342.20	11,344.57
Textbooks	5,260.00	(900.00)	4,360.00	4,257.29	102.71
Other Objects	7,329.79	40.00	7,369.79	4,641.49	2,728.30
<b>Total Learning and/or Language Disabilities</b>	<b>2,628,955.03</b>	<b>239,773.00</b>	<b>2,868,728.03</b>	<b>2,713,249.25</b>	<b>155,478.78</b>
Auditory Impairments:					
Salaries of Teachers	332,097.00	(82,824.00)	249,273.00	244,073.00	5,200.00
Other Salaries for Instruction	335,463.70	17,801.00	353,264.70	307,821.00	45,443.70
Purchased Professional-Educational Services	44,956.00	(5,000.00)	39,956.00	-	39,956.00
Other Purchased Services (400-500 series)	3,900.00	-	3,900.00	-	3,900.00
General Supplies	13,764.05	-	13,764.05	6,831.78	6,932.27
Textbooks	1,600.00	-	1,600.00	-	1,600.00
Other Objects	2,511.00	-	2,511.00	959.37	1,551.63
<b>Total Auditory Impairments</b>	<b>734,291.75</b>	<b>(70,023.00)</b>	<b>664,268.75</b>	<b>559,685.15</b>	<b>104,583.60</b>
Behavioral Disabilities:					
Salaries of Teachers	561,428.00	(127,176.00)	434,252.00	369,153.16	65,098.84
Other Salaries for Instruction	443,737.58	103,415.00	547,152.58	496,576.76	50,575.82
Purchased Professional-Educational Services	44,956.00	8,966.00	53,922.00	16,326.20	37,595.80
Other Purchased Services (400-500 series)	3,200.00	-	3,200.00	-	3,200.00
General Supplies	29,204.10	-	29,204.10	19,453.21	9,750.89
Textbooks	750.00	-	750.00	-	750.00
Other Objects	7,693.01	-	7,693.01	2,504.23	5,188.78
<b>Total Behavioral Disabilities</b>	<b>1,090,968.69</b>	<b>(14,795.00)</b>	<b>1,076,173.69</b>	<b>904,013.56</b>	<b>172,160.13</b>
Resource Room/Resource Center:					
Salaries of Teachers	\$ 8,159,143.00	\$ 68,616.00	\$ 8,227,759.00	\$ 7,694,109.64	\$ 533,649.36
Other Salaries for Instruction	1,120,034.95	11,819.50	1,131,854.45	863,760.07	268,094.38
Purchased Professional-Educational Services	157,346.00	(68,002.00)	89,344.00	42,036.33	47,307.67
Other Purchased Services (400-500 series)	2,000.00	-	2,000.00	-	2,000.00
General Supplies	20,800.00	25,200.00	46,000.00	107,038.75	49,563.61
Textbooks	19,440.00	155.00	19,595.00	8,673.16	10,921.84
Other Objects	5,550.00	(2,720.00)	2,830.00	2,186.37	643.63

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

DISTRICT WIDE

	2021		FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
Total Resource Room/Resource Center	9,645,374.31	(15,389.50)	9,629,984.81	8,717,804.32	912,180.49
Autism:					
Salaries of Teachers	950,008.00	(13,270.00)	936,738.00	871,988.00	64,750.00
Other Salaries for Instruction	663,776.80	(32,823.00)	630,953.80	618,145.30	12,808.50
Purchased Professional-Educational Services	292,214.00	(4,393.00)	287,821.00	287,787.62	33.38
Other Purchased Services (400-500 series)	7,700.00	-	7,700.00	-	7,700.00
General Supplies	53,844.38	4,098.40	57,942.78	46,950.30	10,992.48
Textbooks	3,100.00	-	3,100.00	-	3,100.00
Other Objects	12,432.62	(4,143.40)	8,289.22	922.98	7,366.24
Total Autism	1,983,075.80	(50,531.00)	1,932,544.80	1,825,794.20	106,750.60
Total Special Education - Instruction	17,992,055.43	(98,489.50)	17,893,565.93	16,144,519.62	1,749,046.31
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	1,289,640.00	174,411.00	1,464,051.00	1,440,804.07	23,246.93
General Supplies	6,560.00	(3,521.02)	3,038.98	1,513.57	1,525.41
Total Basic Skills/Remedial - Instruction	1,296,200.00	170,889.98	1,467,089.98	1,442,317.64	24,772.34
Bilingual Education - Instruction:					
Salaries of Teachers	2,645,400.00	48,040.00	2,693,440.00	2,548,291.16	145,148.84
Other Salaries for Instruction	66,365.30	(1,700.00)	64,665.30	47,818.00	16,847.30
General Supplies	21,850.00	(13,750.00)	8,100.00	1,736.33	6,363.67
Total Bilingual Education - Instruction	2,733,615.30	32,590.00	2,766,205.30	2,597,845.49	168,359.81
School Sponsored Cocurricular Activities - Instruction:					
Salaries	340,715.00	2,831.00	343,546.00	282,113.17	61,432.83
Purchased Services	32,325.00	-	32,325.00	1,948.00	30,377.00
Supplies & Materials	5,639.70	(783.47)	4,856.23	316.53	4,539.70
Other Objects	21,000.00	-	21,000.00	200.00	20,800.00
Total School Sponsored Cocurricular Activities - Instruction	399,679.70	2,047.53	401,727.23	284,577.70	117,149.53
School Sponsored Athletics - Instruction:					
Salaries	575,411.00	-	575,411.00	524,994.00	50,417.00
Purchased Services (300-500 Series)	153,630.00	(70,000.00)	83,630.00	79,263.37	4,366.63
Supplies & Materials	111,181.37	70,954.00	182,135.37	117,793.07	64,342.30
Other Objects	7,350.00	-	7,350.00	4,563.00	2,787.00
Total School Sponsored Athletics - Instruction	847,572.37	954.00	848,526.37	726,613.44	121,912.93
Other Instructional Programs - Instruction:					
Salaries	70,350.00	63.00	70,413.00	14,691.25	55,721.75
	70,350.00	63.00	70,413.00	14,691.25	55,721.75
Total Instruction	62,115,033.10	85,890.32	62,200,923.42	58,532,185.82	3,668,737.60
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	416,714.00	(17,746.08)	398,967.92	338,188.03	60,779.89
Supplies and Materials	500.00	-	500.00	-	500.00
Total Attendance and Social Work Services	417,214.00	(17,746.08)	399,467.92	338,188.03	61,279.89
Health Services:					
Salaries	1,066,215.00	252,487.00	1,318,702.00	1,225,645.30	93,056.70
Salaries of Social Services Coordinators	1,083,195.00	20,123.00	1,103,318.00	1,012,870.00	90,448.00
Purchased Professional/Technical Services	2,100.00	-	2,100.00	-	2,100.00
Other Purchased Services (400-500 series)	5,166.22	7,177.28	12,343.50	9,750.05	2,593.45
Supplies and Materials	51,492.50	(3,941.50)	47,551.00	40,962.63	6,588.37
Total Health Services	2,208,168.72	275,845.78	2,484,014.50	2,289,227.98	194,786.52
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	\$ 2,119,452.00	\$ 93,815.10	\$ 2,213,267.10	\$ 2,209,228.88	\$ 4,038.22
Salaries of Secretarial and Clerical Assistants	110,378.00	26,978.00	137,356.00	136,620.07	735.93
Other Salaries	143,600.00	-	143,600.00	86,899.00	56,701.00
Other Purchased Services (400-500 series)	6,242.04	8,207.96	14,450.00	12,664.72	1,785.28
Supplies and Materials	19,655.92	(1,444.83)	18,211.09	13,647.94	4,563.15
Total Undistributed Expenditures - Guidance	2,399,327.96	127,556.23	2,526,884.19	2,459,060.61	67,823.58
Educational Media Services/School Library:					
Salaries	968,292.00	45,794.00	1,014,086.00	1,004,612.15	9,473.85
Other Purchased Services	14,037.78	2,834.80	16,872.58	12,951.95	3,920.63
Supplies and Materials	60,245.32	(9,533.90)	50,711.42	36,700.57	14,010.85
Total Educational Media Services/School Library	1,042,575.10	38,094.90	1,080,670.00	1,054,264.67	27,405.33
Support Services School Administration:					

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, 2021**

DISTRICT WIDE

	ORIGINAL BUDGET	BUDGET TRANSFERS	2021		VARIANCE FINAL TO ACTUAL
			FINAL BUDGET	ACTUAL	
Salaries of Principals/Assistant Principals	3,242,938.00	(1,500.26)	3,241,437.74	3,202,708.07	38,729.67
Salaries of Secretarial and Clerical Assistants	1,176,304.00	7,370.50	1,183,674.50	1,172,313.07	11,361.43
Other Purchased Services	87,134.58	7,467.45	94,602.03	85,925.60	8,676.43
Supplies and Materials	210,547.15	(45,660.15)	164,887.00	123,767.35	41,119.65
Other Objects	30,325.00	8,000.00	38,325.00	16,689.54	21,635.46
<b>Total Support Services School Administration</b>	<b>4,747,248.73</b>	<b>(24,322.46)</b>	<b>4,722,926.27</b>	<b>4,601,403.63</b>	<b>121,522.64</b>
Other Operating and Maintenance of Plant					
Salaries	404,773.70	(48,091.84)	356,681.86	322,816.24	33,865.62
General Supplies	5,000.00	2,603.50	7,603.50	7,603.50	-
<b>Total Other Operations and Maintenance of Plant Services</b>	<b>409,773.70</b>	<b>(45,488.34)</b>	<b>364,285.36</b>	<b>330,419.74</b>	<b>33,865.62</b>
Undistributed Expenditures - Security					
Salaries	1,173,757.51	1,454.30	1,175,211.81	808,999.41	366,212.40
General Supplies	650,794.34	(575,481.85)	75,312.49	7,065.79	68,246.70
<b>Total Undistributed Expenditures - Security</b>	<b>1,824,551.85</b>	<b>(574,027.55)</b>	<b>1,250,524.30</b>	<b>816,065.20</b>	<b>434,459.10</b>
<b>Total Undist. Expend-Oper &amp; Maint of Plant Serv.</b>	<b>2,234,325.55</b>	<b>(619,515.89)</b>	<b>1,614,809.66</b>	<b>1,146,484.94</b>	<b>468,324.72</b>
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	350.00	-	350.00	-	350.00
<b>Total Student Transportation Services</b>	<b>350.00</b>	<b>-</b>	<b>350.00</b>	<b>-</b>	<b>350.00</b>
<b>Undistributed Expenditures Before Unallocated Benefits</b>	<b>13,049,210.06</b>	<b>(219,087.52)</b>	<b>12,830,122.54</b>	<b>11,888,629.86</b>	<b>941,492.68</b>
Unallocated Benefits:					
Group Insurance	26,499,247.00	(480,893.00)	26,018,354.00	26,018,354.00	-
<b>Total Personal Services - Employee Benefits</b>	<b>26,499,247.00</b>	<b>(480,893.00)</b>	<b>26,018,354.00</b>	<b>26,018,354.00</b>	<b>-</b>
<b>Total Undistributed Expenditures</b>	<b>39,548,457.06</b>	<b>(699,980.52)</b>	<b>38,848,476.54</b>	<b>37,906,983.86</b>	<b>941,492.68</b>
<b>Total General Current Expense</b>	<b>101,663,490.16</b>	<b>(614,090.20)</b>	<b>101,049,399.96</b>	<b>96,439,169.68</b>	<b>4,610,230.28</b>
Capital Outlay:					
Equipment:					
School Administration	-	27,475.50	27,475.50	27,475.50	-
<b>Total Equipment</b>	<b>-</b>	<b>27,475.50</b>	<b>27,475.50</b>	<b>27,475.50</b>	<b>-</b>
<b>Total Capital Outlay</b>	<b>-</b>	<b>27,475.50</b>	<b>27,475.50</b>	<b>27,475.50</b>	<b>-</b>
<b>Total School Based Expenditures</b>	<b>101,663,490.16</b>	<b>(586,614.70)</b>	<b>101,076,875.46</b>	<b>96,466,645.18</b>	<b>4,610,230.28</b>
Other Financing Sources:					
Operating Transfer In	101,408,907.00	(586,614.70)	100,822,292.30	96,355,848.32	\$ (4,466,443.98)
<b>Total Other Financing Sources</b>	<b>101,408,907.00</b>	<b>(586,614.70)</b>	<b>100,822,292.30</b>	<b>96,355,848.32</b>	<b>(4,466,443.98)</b>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(254,583.16)	-	(254,583.16)	(110,796.86)	143,786.30
Fund Balances, July 1	251,251.14	-	251,251.14	251,251.14	-
Fund Balances, June 30	<u>\$ (3,332.02)</u>	<u>\$ -</u>	<u>\$ (3,332.02)</u>	<u>\$ 140,454.28</u>	<u>\$ 143,786.30</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, 2021**

SCHOOL: VINELAND HIGH SCHOOL

	2021		FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 9-12 Salaries of Teachers	\$ 9,271,369.25	\$ (34,400.00)	\$ 9,236,969.25	\$ 8,782,936.60	\$ 454,032.65
Regular Programs - Undistributed Instruction:					
Purchased Professional/Educational Services		30,000.00	30,000.00	20,154.20	9,845.80
Other Purchased Services	110,127.87	(8,925.46)	101,202.41	52,542.08	48,660.33
General Supplies	165,367.82	11,428.50	176,796.32	152,659.28	24,137.04
Textbooks	23,550.00		23,550.00	21,557.10	1,992.90
Total Regular Programs - Instruction	<u>9,570,414.94</u>	<u>(1,896.96)</u>	<u>9,568,517.98</u>	<u>9,029,849.26</u>	<u>538,668.72</u>
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	149,150.00		149,150.00	148,150.00	1,000.00
Other Salaries for Instruction	88,317.24		88,317.24	80,197.34	8,119.90
Purchased Professional-Educational Services	44,956.00		44,956.00		44,956.00
Other Purchased Services (400-500 series)	1,650.00		1,650.00		1,650.00
General Supplies	6,962.03		6,962.03	5,358.15	1,603.88
Textbooks	3,000.00		3,000.00		3,000.00
Other Objects	1,300.00		1,300.00		1,300.00
Total Cognitive - Mild	<u>295,335.27</u>	<u>-</u>	<u>295,335.27</u>	<u>233,705.49</u>	<u>61,629.78</u>
Cognitive - Moderate:					
Salaries of Teachers	244,773.00	(84,324.00)	160,449.00	159,199.00	1,250.00
Other Salaries for Instruction	189,437.86	(2,200.00)	187,237.86	125,796.88	61,440.98
Purchased Professional-Educational Services	22,478.00		22,478.00		22,478.00
Other Purchased Services (400-500 series)	1,800.00		1,800.00		1,800.00
General Supplies	6,871.99		6,871.99	6,413.08	458.91
Textbooks	600.00		600.00		600.00
Other Objects	1,300.00		1,300.00		1,300.00
Total Cognitive - Moderate	<u>467,260.85</u>	<u>(86,524.00)</u>	<u>380,736.85</u>	<u>291,408.96</u>	<u>89,327.89</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	491,330.00	92,149.00	583,479.00	581,729.00	1,750.00
Other Salaries for Instruction	161,838.69	24,679.00	186,517.69	182,516.90	4,000.79
Purchased Professional-Educational Services	22,478.00	2,661.00	25,139.00	25,138.13	0.87
Other Purchased Services (400-500 series)	1,000.00		1,000.00		1,000.00
General Supplies	10,503.06		10,503.06	9,513.24	989.82
Textbooks	4,360.00		4,360.00	4,257.29	102.71
Other Objects	1,050.00		1,050.00		1,050.00
Total Learning and/or Language Disabilities	<u>692,559.75</u>	<u>119,489.00</u>	<u>812,048.75</u>	<u>803,154.56</u>	<u>8,894.19</u>
Auditory Impairments:					
Salaries of Teachers	87,024.00		87,024.00	86,899.00	125.00
Other Salaries for Instruction	112,059.47	7,393.00	119,452.47	100,952.00	18,500.47
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	<u>202,583.47</u>	<u>7,393.00</u>	<u>209,976.47</u>	<u>187,851.00</u>	<u>22,125.47</u>
Behavioral Disabilities:					
Salaries of Teachers	79,950.00	(70,325.00)	9,625.00		\$ 9,625.00
Other Salaries for Instruction	90,563.28	69,319.00	159,882.28	159,681.42	200.86
Purchased Professional-Educational Services			-		-
Other Purchased Services (400-500 series)	900.00		900.00		900.00
General Supplies	2,474.77		2,474.77	1,827.81	646.96
Textbooks	750.00		750.00		750.00
Other Objects	1,783.01		1,783.01	86.79	1,696.22
Total Behavioral Disabilities	<u>176,421.06</u>	<u>(1,006.00)</u>	<u>175,415.06</u>	<u>161,596.02</u>	<u>13,819.04</u>
Resource Room/Resource Center:					
Salaries of Teachers	2,874,886.00		2,874,886.00	2,766,871.56	108,014.44
Other Salaries for Instruction	476,384.82	14,861.00	491,245.82	347,071.02	144,174.80
Purchased Professional-Educational Services	22,478.00		22,478.00	4,365.95	18,112.05
Other Purchased Services (400-500 series)	2,000.00		2,000.00		2,000.00
General Supplies	19,725.15		19,725.15	18,236.50	1,488.65
Textbooks	8,000.00		8,000.00	242.46	7,757.54
Other Objects	500.00		500.00		500.00
Total Resource Room/Resource Center	<u>3,403,973.97</u>	<u>14,861.00</u>	<u>3,418,834.97</u>	<u>3,136,787.49</u>	<u>282,047.48</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, 2021**

SCHOOL: VINELAND HIGH SCHOOL

	2021				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Autism:					
Salaries of Teachers	\$ 145,100.00	\$ (10,000.00)	\$ 135,100.00	\$ 86,899.00	\$ 48,201.00
Other Salaries for Instruction	68,013.91	(5,130.00)	62,883.91	61,833.00	1,050.91
Purchased Professional-Educational Services	67,434.00	(41,422.00)	26,012.00	26,011.70	0.30
Other Purchased Services (400-500 series)	2,000.00		2,000.00		2,000.00
General Supplies	9,500.00		9,500.00	7,455.34	2,044.66
Textbooks	3,100.00		3,100.00		3,100.00
Other Objects	1,860.84		1,860.84		1,860.84
Total Autism	<u>297,008.75</u>	<u>(56,552.00)</u>	<u>240,456.75</u>	<u>182,199.04</u>	<u>58,257.71</u>
Total Special Education - Instruction	<u>5,535,143.12</u>	<u>(2,339.00)</u>	<u>5,532,804.12</u>	<u>4,996,702.56</u>	<u>536,101.56</u>
Bilingual Education - Instruction:					
Salaries of Teachers	386,173.00		386,173.00	369,109.32	17,063.68
General Supplies	5,500.00		5,500.00	892.45	4,607.55
Total Bilingual Education - Instruction	<u>391,673.00</u>	<u>-</u>	<u>391,673.00</u>	<u>370,001.77</u>	<u>21,671.23</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	204,070.00	81.00	204,151.00	201,928.42	2,222.58
Purchased Services	29,325.00		29,325.00	1,765.00	27,560.00
Other Objects	21,000.00		21,000.00	200.00	20,800.00
Total School Sponsored Cocurricular Activities - Instruction	<u>254,395.00</u>	<u>81.00</u>	<u>254,476.00</u>	<u>203,893.42</u>	<u>50,582.58</u>
School Sponsored Athletics - Instruction:					
Salaries	565,171.00		565,171.00	524,994.00	40,177.00
Purchased Services (300-500 Series)	153,630.00	(70,000.00)	83,630.00	79,263.37	4,366.63
Supplies & Materials	109,681.37	70,000.00	179,681.37	116,339.70	63,341.67
Other Objects	7,350.00		7,350.00	4,563.00	2,787.00
Total School Sponsored Athletics - Instruction	<u>835,832.37</u>	<u>-</u>	<u>835,832.37</u>	<u>725,160.07</u>	<u>110,672.30</u>
Other Instructional Programs - Instruction:					
Salaries	27,000.00	63.00	27,063.00	14,691.25	12,371.75
	<u>27,000.00</u>	<u>63.00</u>	<u>27,063.00</u>	<u>14,691.25</u>	<u>12,371.75</u>
Total Instruction	<u>16,614,458.43</u>	<u>(4,091.96)</u>	<u>16,610,366.47</u>	<u>15,340,298.33</u>	<u>1,270,068.14</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	112,682.00	(18,758.00)	93,924.00	93,241.14	682.86
Total Attendance and Social Work Services	<u>112,682.00</u>	<u>(18,758.00)</u>	<u>93,924.00</u>	<u>93,241.14</u>	<u>682.86</u>
Health Services:					
Salaries	225,924.00	9,315.00	235,239.00	222,909.10	12,329.90
Salaries of Social Services Coordinators	245,573.00	(6,000.00)	239,573.00	157,174.00	82,399.00
Purchased Professional/Technical Services	300.00		300.00		300.00
Other Purchased Services (400-500 series)	2,361.36	2,738.64	5,100.00	4,479.19	620.81
Supplies and Materials	17,175.31	(6,970.00)	10,205.31	10,205.05	0.26
Other Objects			-		-
Total Health Services	<u>491,333.67</u>	<u>(916.36)</u>	<u>490,417.31</u>	<u>394,767.34</u>	<u>95,649.97</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	762,774.50	90,815.00	853,589.50	852,189.19	1,400.31
Salaries of Secretarial and Clerical Assistants	110,378.00	26,978.00	137,356.00	136,620.07	735.93
Other Salaries	86,899.00		86,899.00	86,899.00	-
Other Purchased Services (400-500 series)	2,506.08	3,693.92	6,200.00	5,666.13	533.87
Supplies and Materials	6,000.00		6,000.00	6,000.00	-
Total Undistributed Expenditures - Guidance	<u>968,557.58</u>	<u>121,486.92</u>	<u>1,090,044.50</u>	<u>1,087,374.39</u>	<u>2,670.11</u>
Educational Media Services/School Library:					
Salaries	176,798.00		176,798.00	176,798.00	-
Other Purchased Services	2,506.20	2,493.80	5,000.00	4,453.50	546.50
Supplies and Materials	19,456.67		19,456.67	18,779.93	676.74
Total Educational Media Services/School Library	<u>198,760.87</u>	<u>2,493.80</u>	<u>201,254.67</u>	<u>200,031.43</u>	<u>1,223.24</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	775,324.60		775,324.60	775,252.50	72.10
Salaries of Secretarial and Clerical Assistants	270,347.00	(75,719.00)	194,628.00	194,136.88	491.12
Other Purchased Services	22,034.88	(1,620.90)	20,413.98	19,907.84	506.14
Supplies and Materials	66,487.96	(6,414.00)	60,073.96	49,216.78	10,857.18
Other Objects	30,325.00	8,000.00	38,325.00	16,689.54	21,635.46
Total Support Services School Administration	<u>1,164,519.44</u>	<u>(75,753.90)</u>	<u>1,088,765.54</u>	<u>1,055,203.54</u>	<u>33,562.00</u>
Other Operating and Maintenance of Plant					
Salaries	See Accompanying Auditor's Report	\$ 31,053.02	\$ (16,925.00)	\$ 14,128.02	\$ 14,127.62
General Supplies	5,000.00	2,603.50	7,603.50	7,603.50	-

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

SCHOOL: VINELAND HIGH SCHOOL

			2021		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Total Other Operations and Maintenance of Plant Services	36,053.02	(14,321.50)	21,731.52	21,731.12	0.40
Undistributed Expenditures - Security					
Salaries	543,741.65	(34,499.00)	509,242.65	346,851.53	162,391.12
General Supplies	161,803.80	(150,840.00)	10,963.80	2,164.00	8,799.80
Total Undistributed Expenditures - Security	705,545.45	(185,339.00)	520,206.45	349,015.53	171,190.92
Total Undist. Expend-Oper & Maint of Plant Serv.	741,598.47	(199,660.50)	541,937.97	370,746.65	171,191.32
Undistributed Expenditures Before Unallocated Benefits	3,677,452.03	(171,108.04)	3,506,343.99	3,201,364.49	304,979.50
Unallocated Benefits:					
Group Insurance	\$ 6,878,699.50	\$ (65,011.00)	\$ 6,813,688.50	\$ 6,813,688.50	\$ -
Total Personal Services - Employee Benefits	6,878,699.50	(65,011.00)	6,813,688.50	6,813,688.50	-
Total Undistributed Expenditures	10,556,151.53	(236,119.04)	10,320,032.49	10,015,052.99	304,979.50
Total General Current Expense	27,170,609.96	(240,211.00)	26,930,398.96	25,355,351.32	1,575,047.64
Total School Based Expenditures	27,170,609.96	(240,211.00)	26,930,398.96	25,355,351.32	1,575,047.64
Other Financing Sources:					
Operating Transfer In	27,129,032.87	(240,211.00)	26,888,821.87	25,360,846.49	(1,527,975.38)
Total Other Financing Sources	27,129,032.87	(240,211.00)	26,888,821.87	25,360,846.49	(1,527,975.38)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(41,577.09)	-	(41,577.09)	5,495.17	47,072.26
Fund Balances, July 1	41,577.09	-	41,577.09	41,577.09	-
Fund Balances, June 30	\$ 0.00	\$ -	\$ 0.00	\$ 47,072.26	\$ 47,072.26

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

	2021		ACTUAL	VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Regular Programs - Instruction				
Salaries of Teachers:				
Grades 6-8 Salaries of Teachers	\$ 2,844,148.25		\$ 2,658,780.74	\$ 185,367.51
Other Purchased Services	25,744.56	(5,153.32)	6,990.24	13,601.00
General Supplies	157,626.96	(13,037.00)	92,178.95	52,411.01
Textbooks	1,000.00		426.44	573.56
Total Regular Programs - Instruction	<u>3,028,519.77</u>	<u>(18,190.32)</u>	<u>2,758,376.37</u>	<u>251,953.08</u>
Learning and/or Language Disabilities:				
Salaries of Teachers	215,875.00		202,801.00	13,074.00
Other Salaries for Instruction	85,240.16		56,087.00	29,153.16
Other Purchased Services (400-500 series)	750.00		750.00	750.00
General Supplies	12,200.00		4,661.00	7,539.00
Other Objects	1,200.00		881.54	318.46
Total Learning and/or Language Disabilities	<u>315,265.16</u>	<u>-</u>	<u>264,430.54</u>	<u>50,834.62</u>
Auditory Impairments:				
Salaries of Teachers	92,474.00		88,399.00	4,075.00
Other Salaries for Instruction	58,952.90		34,969.85	23,983.05
Other Purchased Services (400-500 series)	1,500.00		1,500.00	1,500.00
General Supplies	5,764.05		4,264.05	1,500.00
Textbooks	600.00		600.00	600.00
Other Objects	1,100.00		1,100.00	1,100.00
Total Auditory Impairments	<u>160,390.95</u>	<u>-</u>	<u>127,632.90</u>	<u>32,758.05</u>
Behavioral Disabilities:				
Salaries of Teachers	117,677.00		106,901.16	10,775.84
Other Salaries for Instruction	51,373.99		45,292.25	6,081.74
Purchased Professional-Educational Services	44,956.00		7,360.35	37,595.65
Other Purchased Services (400-500 series)	800.00		800.00	800.00
General Supplies	5,700.00		1,600.00	4,100.00
Other Objects	2,400.00		947.90	1,452.10
Total Behavioral Disabilities	<u>222,906.99</u>	<u>-</u>	<u>162,101.66</u>	<u>60,805.33</u>
Resource Room/Resource Center:				
Salaries of Teachers	902,947.00		842,121.00	60,826.00
Other Salaries for Instruction	74,806.74		74,805.00	1.74
Purchased Professional-Educational Services	44,956.00		15,761.25	29,194.75
General Supplies	18,210.00	(155.00)	2,099.50	15,955.50
Textbooks	3,520.00	155.00	3,674.40	0.60
Total Resource Room/Resource Center	<u>1,044,439.74</u>	<u>-</u>	<u>938,461.15</u>	<u>105,978.59</u>
Total Special Education - Instruction	<u>1,743,002.84</u>	<u>-</u>	<u>1,492,626.25</u>	<u>250,376.59</u>
Bilingual Education - Instruction:				
Salaries of Teachers	28,600.50		28,600.50	28,600.50
Total Bilingual Education - Instruction	<u>28,600.50</u>	<u>-</u>	<u>28,600.50</u>	<u>28,600.50</u>
School Sponsored Cocurricular Activities - Instruction:				
Salaries	14,057.00	2,175.00	1,600.00	14,632.00
Purchased Services	1,000.00		183.00	817.00
Supplies & Materials	1,000.00			1,000.00
Total School Sponsored Cocurricular Activities - Instruction	<u>16,057.00</u>	<u>2,175.00</u>	<u>1,783.00</u>	<u>16,449.00</u>
School Sponsored Athletics - Instruction:				
Salaries	5,120.00		5,120.00	5,120.00
Supplies & Materials	500.00	954.00	1,453.37	0.63
Total School Sponsored Athletics - Instruction	<u>5,620.00</u>	<u>954.00</u>	<u>6,573.37</u>	<u>5,120.63</u>
Before/After School Programs - Instruction				
Salaries of Teacher Tutors	18,450.00		18,450.00	18,450.00
Total Before/After School Programs - Instruction	<u>18,450.00</u>	<u>-</u>	<u>18,450.00</u>	<u>18,450.00</u>
Total Instruction	<u>4,840,250.11</u>	<u>(15,061.32)</u>	<u>4,825,188.79</u>	<u>570,949.80</u>
Undistributed Expenditures:				
Attendance and Social Work Services:				
Salaries	24,685.00		23,725.00	960.00
Total Attendance and Social Work Services	<u>24,685.00</u>	<u>-</u>	<u>23,725.00</u>	<u>960.00</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, 2021**

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

	2021				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Health Services:					
Salaries	\$ 85,324.00	\$ 64,875.00	\$ 150,199.00	\$ 98,452.30	\$ 51,746.70
Salaries of Social Services Coordinators	62,475.00		62,475.00	62,475.00	-
Supplies and Materials	2,900.00		2,900.00	2,677.17	222.83
Total Health Services	<u>150,699.00</u>	<u>64,875.00</u>	<u>215,574.00</u>	<u>163,604.47</u>	<u>51,969.53</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	179,048.00		179,048.00	179,029.25	18.75
Other Purchased Services (400-500 series)	1,229.76	1,520.24	2,750.00	2,318.80	431.20
Supplies and Materials	1,450.00		1,450.00	1,292.54	157.46
Total Other Support Services - Students - Regular	<u>181,727.76</u>	<u>1,520.24</u>	<u>183,248.00</u>	<u>182,640.59</u>	<u>607.41</u>
Educational Media Services/School Library:					
Salaries	29,545.66		29,545.66	28,972.20	573.46
Other Purchased Services	2,363.64	187.00	2,550.64	2,550.00	0.64
Total Educational Media Services/School Library	<u>31,909.30</u>	<u>187.00</u>	<u>32,096.30</u>	<u>31,522.20</u>	<u>574.10</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	263,042.00		263,042.00	263,041.92	0.08
Salaries of Secretarial and Clerical Assistants	106,056.00		106,056.00	106,034.03	21.97
Other Purchased Services	4,975.70	3,633.08	8,608.78	7,905.76	703.02
Supplies and Materials	33,228.80	(16,729.32)	16,499.48	14,202.02	2,297.46
Total Support Services School Administration	<u>407,302.50</u>	<u>(13,096.24)</u>	<u>394,206.26</u>	<u>391,183.73</u>	<u>3,022.53</u>
Undistributed Expenditures - Security					
Salaries	133,864.12	17,942.00	151,806.12	103,593.60	48,212.52
General Supplies	42,210.00	(20,815.68)	21,394.32	1,825.80	19,568.52
Total Undistributed Expenditures - Security	<u>176,074.12</u>	<u>(2,873.68)</u>	<u>173,200.44</u>	<u>105,419.40</u>	<u>67,781.04</u>
Total Undist. Expend Oper & Maint of Plant Serv.	<u>176,074.12</u>	<u>(2,873.68)</u>	<u>173,200.44</u>	<u>105,419.40</u>	<u>67,781.04</u>
Undistributed Expenditures Before Unallocated Benefits	<u>972,397.68</u>	<u>50,612.32</u>	<u>1,023,010.00</u>	<u>898,095.39</u>	<u>124,914.61</u>
Unallocated Benefits:					
Group Insurance	1,938,202.50	(12,841.00)	1,925,361.50	1,925,361.50	-
Total Personal Services - Employee Benefits	<u>1,938,202.50</u>	<u>(12,841.00)</u>	<u>1,925,361.50</u>	<u>1,925,361.50</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,910,600.18</u>	<u>37,771.32</u>	<u>2,948,371.50</u>	<u>2,823,456.89</u>	<u>124,914.61</u>
Total General Current Expense	<u>7,750,850.29</u>	<u>22,710.00</u>	<u>7,773,560.29</u>	<u>7,077,695.88</u>	<u>695,864.41</u>
Total School Based Expenditures	<u>7,750,850.29</u>	<u>22,710.00</u>	<u>7,773,560.29</u>	<u>7,077,695.88</u>	<u>695,864.41</u>
Other Financing Sources:					
Operating Transfer In	\$ 7,740,049.70	\$ 22,710.00	\$ 7,762,759.70	\$ 7,086,463.19	\$ (676,296.51)
Total Other Financing Sources	<u>7,740,049.70</u>	<u>22,710.00</u>	<u>7,762,759.70</u>	<u>7,086,463.19</u>	<u>(676,296.51)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(10,800.59)	-	(10,800.59)	8,767.31	19,567.90
Fund Balances, July 1	<u>10,800.59</u>	<u>-</u>	<u>10,800.59</u>	<u>10,800.59</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 19,567.90</u>	<u>\$ 19,567.90</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

SCHOOL: DANE BARSE PUBLIC SCHOOL

	2021		ACTUAL	VARIANCE ACTUAL TO BUDGE
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Regular Programs - Instruction				
Salaries of Teachers:				
Preschool/Kindergarten	\$ 151,774.00		\$ 151,774.00	\$ -
Grades 1-5 Salaries of Teachers	933,075.14	132,000.00	1,065,075.14	1,069.14
Regular Programs - Undistributed Instruction:				
Other Salaries for Instruction	51,389.34	700.00	52,089.34	0.34
Other Purchased Services	14,412.72	(7,453.00)	6,959.72	0.88
General Supplies	53,234.94	(7,465.00)	45,769.94	11.25
Total Regular Programs - Instruction	<u>1,203,886.14</u>	<u>117,782.00</u>	<u>1,321,668.14</u>	<u>1,081.61</u>
Resource Room/Resource Center:				
Salaries of Teachers	294,925.00		294,925.00	23,614.46
General Supplies	9,700.00		9,700.00	4,900.00
Total Resource Room/Resource Center	<u>304,625.00</u>	<u>-</u>	<u>304,625.00</u>	<u>28,514.46</u>
Autism:				
Salaries of Teachers	310,002.00		310,002.00	11,674.00
Other Salaries for Instruction	214,014.21		214,014.21	11,096.43
Purchased Professional-Educational Services	89,912.00	(76,500.00)	13,412.00	29.75
Other Purchased Services (400-500 series)	2,000.00		2,000.00	2,000.00
General Supplies	14,822.87		14,822.87	4,118.43
Other Objects	3,332.00		3,332.00	2,811.73
Total Autism	<u>634,083.08</u>	<u>(76,500.00)</u>	<u>557,583.08</u>	<u>31,730.34</u>
Total Special Education - Instruction	<u>938,708.08</u>	<u>(76,500.00)</u>	<u>862,208.08</u>	<u>60,244.80</u>
Basic Skills/Remedial - Instruction:				
Salaries of Teachers	117,011.50	(30,000.00)	87,011.50	112.50
General Supplies	1,500.00		1,500.00	1,500.00
Total Basic Skills/Remedial - Instruction	<u>118,511.50</u>	<u>(30,000.00)</u>	<u>88,511.50</u>	<u>1,612.50</u>
Bilingual Education - Instruction:				
Salaries of Teachers	44,199.50	5,000.00	49,199.50	4,999.90
General Supplies	1,000.00		1,000.00	1,000.00
Total Bilingual Education - Instruction	<u>45,199.50</u>	<u>5,000.00</u>	<u>50,199.50</u>	<u>5,999.90</u>
School Sponsored Cocurricular Activities - Instruction:				
Salaries	5,310.00	1,825.00	7,135.00	996.25
Total School Sponsored Cocurricular Activities - Instruction	<u>5,310.00</u>	<u>1,825.00</u>	<u>7,135.00</u>	<u>996.25</u>
Total Instruction	<u>2,311,615.22</u>	<u>18,107.00</u>	<u>2,329,722.22</u>	<u>69,935.06</u>
Health Services:				
Salaries	76,945.00		76,945.00	570.00
Salaries of Social Services Coordinators	41,412.00		41,412.00	4,024.60
Other Purchased Services (400-500 series)	93.50		93.50	93.50
Supplies and Materials	2,816.39	4,721.75	7,538.14	1,245.36
Total Health Services	<u>121,266.89</u>	<u>4,721.75</u>	<u>125,988.64</u>	<u>5,933.46</u>
Undistributed Expenditures - Guidance				
Salaries of Other Professional Staff	88,399.00		88,399.00	-
Supplies and Materials	304.00		304.00	10.01
Total Undistributed Expenditures - Guidance	<u>88,703.00</u>	<u>-</u>	<u>88,703.00</u>	<u>10.01</u>
Educational Media Services/School Library:				
Salaries	44,199.50		44,199.50	0.10
Supplies and Materials	3,028.60		3,028.60	108.45
Total Educational Media Services/School Library	<u>47,228.10</u>	<u>-</u>	<u>47,228.10</u>	<u>108.55</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, 2021**

SCHOOL: DANE BARSE PUBLIC SCHOOL

	2021				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO BUDGE
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 142,932.00		\$ 142,932.00	\$ 142,932.00	\$ -
Salaries of Secretarial and Clerical Assistants	86,382.00		86,382.00	85,329.58	1,052.42
Other Purchased Services	2,766.00	769.00	3,535.00	2,497.23	1,037.77
Supplies and Materials	12,111.88	(10,137.75)	1,974.13	1,670.66	303.47
Total Support Services School Administration	<u>244,191.88</u>	<u>(9,368.75)</u>	<u>234,823.13</u>	<u>232,429.47</u>	<u>2,393.66</u>
Other Operating and Maintenance of Plant					
Salaries	30,005.98	(13,460.00)	16,545.98	16,541.88	4.10
Total Other Operations and Maintenance of Plant Services	<u>30,005.98</u>	<u>(13,460.00)</u>	<u>16,545.98</u>	<u>16,541.88</u>	<u>4.10</u>
Undistributed Expenditures - Security					
Salaries	29,487.28		29,487.28	29,307.00	180.28
General Supplies	39,827.41	(37,710.00)	2,117.41	1,322.76	794.65
Total Undistributed Expenditures - Security	<u>69,314.69</u>	<u>(37,710.00)</u>	<u>31,604.69</u>	<u>30,629.76</u>	<u>974.93</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>99,320.67</u>	<u>(51,170.00)</u>	<u>48,150.67</u>	<u>47,171.64</u>	<u>979.03</u>
Undistributed Expenditures Before Unallocated Benefits	<u>600,710.54</u>	<u>(55,817.00)</u>	<u>544,893.54</u>	<u>535,468.83</u>	<u>9,424.71</u>
Unallocated Benefits:					
Group Insurance	1,062,089.00		1,062,089.00	1,062,089.00	-
Total Personal Services - Employee Benefits	<u>1,062,089.00</u>	<u>-</u>	<u>1,062,089.00</u>	<u>1,062,089.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>1,662,799.54</u>	<u>(55,817.00)</u>	<u>1,606,982.54</u>	<u>1,597,557.83</u>	<u>9,424.71</u>
Total General Current Expense	<u>3,974,414.76</u>	<u>(37,710.00)</u>	<u>3,936,704.76</u>	<u>3,857,344.99</u>	<u>79,359.77</u>
Total School Based Expenditures	<u>3,974,414.76</u>	<u>(37,710.00)</u>	<u>3,936,704.76</u>	<u>3,857,344.99</u>	<u>79,359.77</u>
Total Capital Outlay					
Operating Transfer In	<u>\$ 3,966,812.67</u>	<u>\$ (37,710.00)</u>	<u>\$ 3,929,102.67</u>	<u>\$ 3,849,843.84</u>	<u>\$ (79,258.83)</u>
Total Other Financing Sources	<u>3,966,812.67</u>	<u>(37,710.00)</u>	<u>3,929,102.67</u>	<u>3,849,843.84</u>	<u>(79,258.83)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(7,602.09)	-	(7,602.09)	(7,501.15)	100.94
Fund Balances, July 1	<u>7,602.09</u>	<u>-</u>	<u>7,602.09</u>	<u>7,602.09</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ -</u>	<u>\$ (0.00)</u>	<u>\$ 100.94</u>	<u>\$ 100.94</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

	2021		ACTUAL	VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Regular Programs - Instruction				
Salaries of Teachers:				
Preschool/Kindergarten	\$ 347,696.00	\$ (40,982.00)	\$ 288,361.20	\$ 18,352.80
Grades 1-5 Salaries of Teachers	1,891,822.14		1,864,460.58	27,361.56
Regular Programs - Undistributed Instruction:				
Other Salaries for Instruction	97,181.08		97,178.00	3.08
Other Purchased Services	26,354.68	(839.36)	8,479.83	17,035.49
General Supplies	145,643.94	7,800.00	145,909.92	7,534.02
Textbooks	1,000.00	(1,000.00)	-	-
Total Regular Programs - Instruction	<u>2,509,697.84</u>	<u>(35,021.36)</u>	<u>2,474,676.48</u>	<u>70,286.95</u>
Learning and/or Language Disabilities:				
Salaries of Teachers		57,451.00	57,451.00	-
Total Learning and/or Language Disabilities	<u>-</u>	<u>57,451.00</u>	<u>57,451.00</u>	<u>-</u>
Behavioral Disabilities:				
Salaries of Teachers	305,600.00	(57,451.00)	203,951.00	44,198.00
Other Salaries for Instruction	256,871.62		212,778.74	44,092.88
Other Purchased Services (400-500 series)	1,100.00		1,100.00	1,100.00
General Supplies	17,429.33		12,426.08	5,003.25
Other Objects	2,250.00		617.60	1,632.40
Total Behavioral Disabilities	<u>583,250.95</u>	<u>(57,451.00)</u>	<u>429,773.42</u>	<u>96,026.53</u>
Resource Room/Resource Center:				
Salaries of Teachers	334,626.00		275,300.00	59,326.00
General Supplies	11,154.61		6,606.43	4,548.18
Total Resource Room/Resource Center	<u>345,780.61</u>	<u>-</u>	<u>281,906.43</u>	<u>63,874.18</u>
Total Special Education - Instruction	<u>929,031.56</u>	<u>-</u>	<u>929,031.56</u>	<u>159,900.71</u>
Basic Skills/Remedial - Instruction:				
Salaries of Teachers	173,798.00		173,798.00	-
Total Basic Skills/Remedial - Instruction	<u>173,798.00</u>	<u>-</u>	<u>173,798.00</u>	<u>-</u>
Bilingual Education - Instruction:				
Salaries of Teachers	44,199.50		44,199.40	0.10
General Supplies	500.00		500.00	500.00
Total Bilingual Education - Instruction	<u>44,699.50</u>	<u>-</u>	<u>44,699.40</u>	<u>500.10</u>
School Sponsored Cocurricular Activities - Instruction:				
Salaries	10,525.00		4,951.00	5,574.00
Supplies & Materials	1,000.00		1,000.00	1,000.00
Total School Sponsored Cocurricular Activities - Instruction	<u>11,525.00</u>	<u>-</u>	<u>4,951.00</u>	<u>6,574.00</u>
Total Instruction	<u>3,668,751.90</u>	<u>(35,021.36)</u>	<u>3,633,730.54</u>	<u>237,261.76</u>
Undistributed Expenditures:				
Attendance and Social Work Services:				
Salaries	50,089.00		36,356.87	13,732.13
Total Attendance and Social Work Services	<u>50,089.00</u>	<u>-</u>	<u>36,356.87</u>	<u>13,732.13</u>
Health Services:				
Salaries	81,325.00		79,575.00	1,750.00
Salaries of Social Services Coordinators	56,701.00	26,123.00	82,824.00	-
Other Purchased Services (400-500 series)	100.00		100.00	100.00
Supplies and Materials	3,751.37		3,024.59	726.78
Total Health Services	<u>141,877.37</u>	<u>26,123.00</u>	<u>165,423.59</u>	<u>2,576.78</u>
Undistributed Expenditures - Guidance				
Salaries of Other Professional Staff	146,550.00		146,550.00	-
Supplies and Materials	1,850.00		1,662.85	187.15
Total Undistributed Expenditures - Guidance	<u>148,400.00</u>	<u>-</u>	<u>148,212.85</u>	<u>187.15</u>

See Accompanying Auditor's Report



**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

	2021		2021		VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Educational Media Services/School Library:					
Salaries	\$ 62,475.00	\$ 1,000.00	\$ 63,475.00	\$ 63,475.00	\$ -
Supplies and Materials	4,112.37		4,112.37	4,068.13	44.24
Total Educational Media Services/School Library	<u>66,587.37</u>	<u>1,000.00</u>	<u>67,587.37</u>	<u>67,543.13</u>	<u>44.24</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	230,401.00		230,401.00	230,400.96	0.04
Salaries of Secretarial and Clerical Assistants	81,537.00	13,859.00	95,396.00	95,395.57	0.43
Other Purchased Services	8,410.64	1,039.36	9,450.00	8,458.94	991.06
Supplies and Materials	11,000.00		11,000.00	4,524.12	6,475.88
Total Support Services School Administration	<u>331,348.64</u>	<u>14,898.36</u>	<u>346,247.00</u>	<u>338,779.59</u>	<u>7,467.41</u>
Other Operating and Maintenance of Plant					
Salaries	50,161.12		50,161.12	42,335.46	7,825.66
Total Other Operations and Maintenance of Plant Services	<u>50,161.12</u>	<u>-</u>	<u>50,161.12</u>	<u>42,335.46</u>	<u>7,825.66</u>
Undistributed Expenditures - Security					
Salaries	32,547.63	31,096.00	63,643.63	44,235.20	19,408.43
General Supplies	41,663.13	(39,710.00)	1,953.13	150.00	1,803.13
Total Undistributed Expenditures - Security	<u>74,210.76</u>	<u>(8,614.00)</u>	<u>65,596.76</u>	<u>44,385.20</u>	<u>21,211.56</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>124,371.88</u>	<u>(8,614.00)</u>	<u>115,757.88</u>	<u>86,720.66</u>	<u>29,037.22</u>
Undistributed Expenditures Before Unallocated Benefits	<u>862,674.26</u>	<u>33,407.36</u>	<u>896,081.62</u>	<u>843,036.69</u>	<u>53,044.93</u>
Unallocated Benefits:					
Group Insurance	1,658,489.00		1,658,489.00	1,658,489.00	-
Total Personal Services - Employee Benefits	<u>1,658,489.00</u>	<u>-</u>	<u>1,658,489.00</u>	<u>1,658,489.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,521,163.26</u>	<u>33,407.36</u>	<u>2,554,570.62</u>	<u>2,501,525.69</u>	<u>53,044.93</u>
Total General Current Expense	<u>6,189,915.16</u>	<u>(1,614.00)</u>	<u>6,188,301.16</u>	<u>5,897,994.47</u>	<u>290,306.69</u>
Total School Based Expenditures	<u>6,189,915.16</u>	<u>(1,614.00)</u>	<u>6,188,301.16</u>	<u>5,897,994.47</u>	<u>290,306.69</u>
Other Financing Sources:					
Operating Transfer In	\$ 6,141,958.41	\$ (1,614.00)	\$ 6,140,344.41	\$ 5,850,573.22	\$ (289,771.19)
Total Other Financing Sources	<u>6,141,958.41</u>	<u>(1,614.00)</u>	<u>6,140,344.41</u>	<u>5,850,573.22</u>	<u>(289,771.19)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(47,956.75)	-	(47,956.75)	(47,421.25)	535.50
Fund Balances, July 1	<u>47,956.75</u>	<u>-</u>	<u>47,956.75</u>	<u>47,956.75</u>	<u>-</u>
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 535.50</u>	<u>\$ 535.50</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, 2021**

SCHOOL: WALLACE MIDDLE SCHOOL

	2021		ACTUAL	VARIANCE FINAL TO ACTUAL	
	ORIGINAL BUDGET	BUDGET TRANSFERS			FINAL BUDGET
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	\$ 2,552,229.25	\$ 250.00	\$ 2,552,479.25	\$ 2,528,398.45	\$ 24,080.80
Other Purchased Services	16,863.00	123.20	16,986.20	16,985.78	0.42
General Supplies	197,964.14	(29,634.00)	168,330.14	148,837.25	19,492.89
Textbooks	1,500.00		1,500.00		1,500.00
Total Regular Programs - Instruction	<u>2,768,556.39</u>	<u>(29,260.80)</u>	<u>2,739,295.59</u>	<u>2,694,221.48</u>	<u>45,074.11</u>
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	141,900.00		141,900.00	140,650.00	1,250.00
Other Salaries for Instruction	123,419.50		123,419.50	82,844.22	40,575.28
Other Purchased Services (400-500 series)	1,530.00		1,530.00		1,530.00
General Supplies	11,363.19		11,363.19	7,936.29	3,426.90
Other Objects	2,814.96		2,814.96	2,814.96	-
Total Cognitive - Mild	<u>281,027.65</u>	<u>-</u>	<u>281,027.65</u>	<u>234,245.47</u>	<u>46,782.18</u>
Cognitive - Moderate:					
Salaries of Teachers	92,713.50		92,713.50	70,275.00	22,438.50
Other Salaries for Instruction	76,719.85	(40,000.00)	36,719.85	35,614.30	1,105.55
Purchased Professional-Educational Services	22,478.00	(5,000.00)	17,478.00	10,919.05	6,558.95
Other Purchased Services (400-500 series)	1,550.00		1,550.00		1,550.00
General Supplies	5,900.00		5,900.00	5,435.24	464.76
Other Objects	1,400.00		1,400.00		1,400.00
Total Cognitive - Moderate	<u>200,761.35</u>	<u>(45,000.00)</u>	<u>155,761.35</u>	<u>122,243.59</u>	<u>33,517.76</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	207,075.00		207,075.00	205,950.00	1,125.00
Other Salaries for Instruction	79,116.12		79,116.12	57,692.84	21,423.28
Other Purchased Services (400-500 series)	750.00		750.00	730.28	19.72
General Supplies	10,014.04		10,014.04	9,520.07	493.97
Other Objects	1,000.00		1,000.00	388.52	611.48
Total Learning and/or Language Disabilities	<u>297,955.16</u>	<u>-</u>	<u>297,955.16</u>	<u>274,281.71</u>	<u>23,673.45</u>
Behavioral Disabilities:					
Salaries of Teachers	58,201.00	600.00	58,801.00	58,301.00	500.00
Other Salaries for Instruction	44,928.69	34,096.00	79,024.69	78,824.35	200.34
Purchased Professional-Educational Services		8,966.00	8,966.00	8,965.85	0.15
Other Purchased Services (400-500 series)	400.00		400.00		400.00
General Supplies	3,600.00		3,600.00	3,599.32	0.68
Other Objects	1,260.00		1,260.00	851.94	408.06
Total Behavioral Disabilities	<u>108,389.69</u>	<u>43,662.00</u>	<u>152,051.69</u>	<u>150,542.46</u>	<u>1,509.23</u>
Resource Room/Resource Center:					
Salaries of Teachers	670,129.00		670,129.00	609,678.00	60,451.00
Other Salaries for Instruction	76,762.69		76,762.69	60,235.43	16,527.26
General Supplies	15,620.00		15,620.00	4,531.61	11,088.39
Textbooks	3,160.00		3,160.00		3,160.00
Total Resource Room/Resource Center	<u>765,671.69</u>	<u>-</u>	<u>765,671.69</u>	<u>674,445.04</u>	<u>91,226.65</u>
Total Special Education - Instruction	<u>1,653,805.54</u>	<u>(1,338.00)</u>	<u>1,652,467.54</u>	<u>1,455,758.27</u>	<u>196,709.27</u>
Bilingual Education - Instruction:					
Salaries of Teachers	577,850.00		577,850.00	558,576.80	19,273.20
Total Bilingual Education - Instruction	<u>577,850.00</u>	<u>-</u>	<u>577,850.00</u>	<u>558,576.80</u>	<u>19,273.20</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	13,577.00		13,577.00	9,310.00	4,267.00
Supplies & Materials	1,000.00		1,000.00		1,000.00
Total School Sponsored Cocurricular Activities - Instruction	<u>14,577.00</u>	<u>-</u>	<u>14,577.00</u>	<u>9,310.00</u>	<u>5,267.00</u>
School Sponsored Athletics - Instruction:					
Salaries	5,120.00		5,120.00		5,120.00
Supplies & Materials	1,000.00		1,000.00		1,000.00
Total School Sponsored Athletics - Instruction	<u>6,120.00</u>	<u>-</u>	<u>6,120.00</u>	<u>-</u>	<u>6,120.00</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, 2021**

SCHOOL: WALLACE MIDDLE SCHOOL

	2021		ACTUAL	VARIANCE FINAL TO ACTUAL	
	ORIGINAL BUDGET	BUDGET TRANSFERS			FINAL BUDGET
Other Instructional Programs - Instruction:					
Salaries	\$ 15,150.00		\$ 15,150.00	\$ 15,150.00	
	15,150.00	-	15,150.00	15,150.00	
Total Instruction	5,036,058.93	(30,598.80)	5,005,460.13	4,717,866.55	287,593.58
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	35,313.00		35,313.00	34,578.00	735.00
Supplies and Materials	500.00		500.00		500.00
Total Attendance and Social Work Services	35,813.00	-	35,813.00	34,578.00	1,235.00
Health Services:					
Salaries	83,699.00		83,699.00	64,346.35	19,352.65
Salaries of Social Services Coordinators	61,725.00		61,725.00	61,725.00	-
Other Purchased Services (400-500 series)	1,130.68	1,969.32	3,100.00	2,341.74	758.26
Supplies and Materials	3,000.00		3,000.00	2,444.44	555.56
Total Health Services	149,554.68	1,969.32	151,524.00	130,857.53	20,666.47
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	179,048.00		179,048.00	177,153.84	1,894.16
Other Purchased Services (400-500 series)	1,475.52	1,274.48	2,750.00	2,342.29	407.71
Supplies and Materials	431.27		431.27	332.68	98.59
Total Undistributed Expenditures - Guidance	180,954.79	1,274.48	182,229.27	179,828.81	2,400.46
Educational Media Services/School Library:					
Salaries	28,676.67	287.00	28,963.67	28,963.40	0.27
Other Purchased Services	2,481.00	154.00	2,635.00	2,634.54	0.46
Supplies and Materials	6,620.14		6,620.14	3,562.09	3,058.05
Total Educational Media Services/School Library	37,777.81	441.00	38,218.81	35,160.03	3,058.78
Support Services School Administration:					
Salaries of Principals/Assistant Principals	254,307.00		254,307.00	254,306.88	0.12
Salaries of Secretarial and Clerical Assistants	87,831.00		87,831.00	87,592.97	238.03
Other Purchased Services	10,413.00	(713.00)	9,700.00	8,189.21	1,510.79
Supplies and Materials	10,649.00		10,649.00	1,628.28	9,020.72
Total Support Services School Administration	363,200.00	(713.00)	362,487.00	351,717.34	10,769.66
Undistributed Expenditures - Security					
Salaries	128,773.56	(24,947.00)	103,826.56	52,403.62	51,422.94
General Supplies	39,910.00	(9,076.00)	30,834.00	81.90	30,752.10
Total Other Operations and Maintenance of Plant Services	168,683.56	(34,023.00)	134,660.56	52,485.52	82,175.04
Total Undist. Expend-Oper & Maint of Plant Serv.	168,683.56	(34,023.00)	134,660.56	52,485.52	82,175.04
Undistributed Expenditures Before Unallocated Benefits	935,983.84	(31,051.20)	904,932.64	784,627.23	120,305.41
Unallocated Benefits:					
Group Insurance	2,188,788.00		2,188,788.00	2,188,788.00	-
Total Personal Services - Employee Benefits	2,188,788.00	-	2,188,788.00	2,188,788.00	-
Total Undistributed Expenditures	3,124,771.84	(31,051.20)	3,093,720.64	2,973,415.23	120,305.41
Total General Current Expense	8,160,830.77	(61,650.00)	8,099,180.77	7,691,281.78	407,898.99
Total School Based Expenditures	8,160,830.77	(61,650.00)	8,099,180.77	7,691,281.78	407,898.99
Other Financing Sources:					
Operating Transfer In	\$ 8,127,006.03	\$ (61,650.00)	\$ 8,065,356.03	\$ 7,688,212.99	\$ (377,143.04)
Total Other Financing Sources	8,127,006.03	(61,650.00)	8,065,356.03	7,688,212.99	(377,143.04)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(33,824.74)	-	(33,824.74)	(3,068.79)	30,755.95
Fund Balances, July 1	33,824.74	-	33,824.74	33,824.74	-
Fund Balances, June 30	\$ 0.00	\$ -	\$ 0.00	\$ 30,755.95	\$ 30,755.95

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

SCHOOL: MARIE DURAND PUBLIC SCHOOL

	2021		ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Regular Programs - Instruction				
Salaries of Teachers:				
Preschool/Kindergarten	\$ 268,075.00		\$ 267,675.00	\$ 400.00
Grades 1-5 Salaries of Teachers	1,924,974.14		1,866,128.20	58,845.94
Other Salaries for Instruction	97,698.60	473.00	98,171.60	0.60
Purchased Professional/Educational Services		384.00	383.70	0.30
Other Purchased Services	20,341.96	(11,306.00)	9,035.96	6,653.40
General Supplies	112,816.37		94,045.91	18,770.46
Total Regular Programs - Instruction	<u>2,423,906.07</u>	<u>(10,449.00)</u>	<u>2,328,786.37</u>	<u>84,670.70</u>
Learning and/or Language Disabilities:				
Salaries of Teachers	282,875.00	(5,275.00)	277,600.00	-
Other Salaries for Instruction	78,109.04	25,946.00	104,055.04	0.04
Purchased Professional-Educational Services	67,434.00	(11,323.00)	56,111.00	0.20
General Supplies	13,492.64		12,012.42	1,480.22
Other Objects	1,452.50		1,359.53	92.97
Total Learning and/or Language Disabilities	<u>443,363.18</u>	<u>9,348.00</u>	<u>451,137.75</u>	<u>1,573.43</u>
Resource Room/Resource Center:				
Salaries of Teachers	232,804.00	2,275.00	235,079.00	-
General Supplies	9,700.00		9,700.00	303.14
Total Resource Room/Resource Center	<u>242,504.00</u>	<u>2,275.00</u>	<u>244,475.86</u>	<u>303.14</u>
Total Special Education - Instruction	<u>685,867.18</u>	<u>11,623.00</u>	<u>697,490.18</u>	<u>1,876.57</u>
Basic Skills/Remedial - Instruction:				
Salaries of Teachers	175,298.00		175,298.00	-
General Supplies	2,560.00	(1,174.00)	1,386.00	0.41
Total Basic Skills/Remedial - Instruction	<u>177,858.00</u>	<u>(1,174.00)</u>	<u>176,684.00</u>	<u>0.41</u>
Bilingual Education - Instruction:				
Salaries of Teachers	85,324.00		85,324.00	-
General Supplies	1,000.00		743.88	256.12
Total Bilingual Education - Instruction	<u>86,324.00</u>	<u>-</u>	<u>86,067.88</u>	<u>256.12</u>
School Sponsored Cocurricular Activities - Instruction:				
Salaries	9,950.00		1,750.00	8,200.00
Supplies & Materials	500.00		500.00	500.00
Total School Sponsored Cocurricular Activities - Instruction	<u>10,450.00</u>	<u>-</u>	<u>1,750.00</u>	<u>8,700.00</u>
Total Instruction	<u>3,384,405.25</u>	<u>-</u>	<u>3,384,405.25</u>	<u>95,503.80</u>
Health Services:				
Salaries	68,375.00		66,375.00	2,000.00
Salaries of Social Services Coordinators	88,399.00		88,399.00	-
Other Purchased Services (400-500 series)	150.00		150.00	150.00
Supplies and Materials	3,340.86		2,601.24	739.62
Total Health Services	<u>160,264.86</u>	<u>-</u>	<u>157,375.24</u>	<u>2,889.62</u>
Undistributed Expenditures - Guidance				
Salaries of Other Professional Staff	88,399.00		88,399.00	-
Supplies and Materials	3,520.65		1,931.45	1,589.20
Total Undistributed Expenditures - Guidance	<u>91,919.65</u>	<u>-</u>	<u>90,330.45</u>	<u>1,589.20</u>
Educational Media Services/School Library:				
Salaries	86,899.00		86,899.00	-
Other Purchased Services	6,686.94		3,313.91	3,373.03
Supplies and Materials	2,875.00		1,389.97	1,485.03
Total Educational Media Services/School Library	<u>96,460.94</u>	<u>-</u>	<u>91,602.88</u>	<u>4,858.06</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

SCHOOL: MARIE DURAND PUBLIC SCHOOL

	2021		ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Support Services School Administration:				
Salaries of Principals/Assistant Principals	\$ 230,200.00		\$ 230,199.84	\$ 0.16
Salaries of Secretarial and Clerical Assistants	120,743.00		120,629.18	113.82
Other Purchased Services	6,876.04		6,062.57	813.47
Supplies and Materials	14,075.00		11,736.28	2,338.72
Total Support Services School Administration	<u>371,894.04</u>	<u>-</u>	<u>371,894.04</u>	<u>3,266.17</u>
Other Operating and Maintenance of Plant				
Salaries	38,758.55		25,792.80	12,965.75
Total Other Operations and Maintenance of Plant Services	<u>38,758.55</u>	<u>-</u>	<u>38,758.55</u>	<u>12,965.75</u>
Undistributed Expenditures - Security				
Salaries	30,802.30		28,847.36	1,954.94
General Supplies	38,510.00	(37,710.00)	800.00	650.10
Total Undistributed Expenditures - Security	<u>69,312.30</u>	<u>(37,710.00)</u>	<u>31,602.30</u>	<u>2,605.04</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>108,070.85</u>	<u>(37,710.00)</u>	<u>70,360.85</u>	<u>15,570.79</u>
Undistributed Expenditures Before Unallocated Benefits	<u>828,610.34</u>	<u>(37,710.00)</u>	<u>790,900.34</u>	<u>28,173.84</u>
Unallocated Benefits:				
Group Insurance	1,447,264.00		1,447,264.00	-
Total Personal Services - Employee Benefits	<u>1,447,264.00</u>	<u>-</u>	<u>1,447,264.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,275,874.34</u>	<u>(37,710.00)</u>	<u>2,238,164.34</u>	<u>28,173.84</u>
Total General Current Expense	<u>5,660,279.59</u>	<u>(37,710.00)</u>	<u>5,622,569.59</u>	<u>123,677.64</u>
Total School Based Expenditures	<u>5,660,279.59</u>	<u>(37,710.00)</u>	<u>5,622,569.59</u>	<u>123,677.64</u>
Other Financing Sources:				
Operating Transfer In	\$ 5,657,158.57	\$ (37,710.00)	\$ 5,619,448.57	\$ 5,495,877.89
Total Other Financing Sources	<u>5,657,158.57</u>	<u>(37,710.00)</u>	<u>5,619,448.57</u>	<u>(123,570.68)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(3,121.02)	-	(3,121.02)	106.96
Fund Balances, July 1	3,121.02	-	3,121.02	-
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 106.96</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, 2021**

SCHOOL: JOHNSTONE PUBLIC SCHOOL

	2021		ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Regular Programs - Instruction				
Salaries of Teachers:				
Grades 1-5 Salaries of Teachers	\$ 122,550.00		\$ 122,550.00	\$ -
Grades 6-8 Salaries of Teachers	446,298.00	129,852.00	576,150.00	576,149.00
Grades 9-12 Salaries of Teachers	619,776.00	(128,151.00)	491,625.00	491,625.00
Regular Programs - Undistributed Instruction:				
Other Purchased Services	11,433.12	(5,195.00)	6,238.12	6,237.92
General Supplies	59,684.00	(14,171.00)	45,513.00	43,867.22
Total Regular Programs - Instruction	<u>1,259,741.12</u>	<u>(17,665.00)</u>	<u>1,242,076.12</u>	<u>1,240,429.14</u>
School Sponsored Cocurricular Activities - Instruction:				
Salaries	9,085.00		9,085.00	8,359.00
Purchased Services	2,000.00		2,000.00	2,000.00
Supplies & Materials	500.00		500.00	500.00
Total School Sponsored Cocurricular Activities - Instruction	<u>11,585.00</u>	<u>-</u>	<u>11,585.00</u>	<u>8,359.00</u>
Total Instruction	<u>1,271,326.12</u>	<u>(17,665.00)</u>	<u>1,253,661.12</u>	<u>1,248,788.14</u>
Undistributed Expenditures:				
Health Services:				
Salaries		76,605.00	76,605.00	76,604.40
Supplies and Materials	1,800.00		1,800.00	20.08
Total Health Services	<u>1,800.00</u>	<u>76,605.00</u>	<u>78,405.00</u>	<u>76,624.48</u>
Undistributed Expenditures - Guidance				
Salaries of Other Professional Staff	30,862.50	0.10	30,862.60	30,862.60
Supplies and Materials	1,100.00		1,100.00	1,100.00
Total Undistributed Expenditures - Guidance	<u>31,962.50</u>	<u>0.10</u>	<u>31,962.60</u>	<u>30,862.60</u>
Educational Media Services/School Library:				
Salaries	88,399.00		88,399.00	88,399.00
Supplies and Materials	500.00		500.00	500.00
Total Educational Media Services/School Library	<u>88,899.00</u>	<u>-</u>	<u>88,899.00</u>	<u>88,399.00</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, 2021**

SCHOOL: JOHNSTONE PUBLIC SCHOOL

			2021		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 25,194.40	\$ (3,000.10)	\$ 22,194.30		\$ 22,194.30
Salaries of Secretarial and Clerical Assistants	41,824.00	31,499.00	73,323.00	73,322.82	0.18
Other Purchased Services	5,500.52	(2,540.00)	2,960.52	2,859.93	100.59
Supplies and Materials	2,500.00	(1,412.00)	1,088.00	1,087.96	0.04
Total Support Services School Administration	<u>75,018.92</u>	<u>24,546.90</u>	<u>99,565.82</u>	<u>77,270.71</u>	<u>22,295.11</u>
Undistributed Expenditures - Custodial Services					
Salaries of Non-Instructional Aides	6,533.00	1,058.00	7,591.00	7,590.80	0.20
Total Other Operations and Maintenance of Plant Services	<u>6,533.00</u>	<u>1,058.00</u>	<u>7,591.00</u>	<u>7,590.80</u>	<u>0.20</u>
Undistributed Expenditures - Security					
Salaries of Non-Instructional Aides	840.00	29,381.30	30,221.30	30,215.83	5.47
General Supplies	41,260.00	(41,181.00)	79.00	78.20	0.80
Total Undistributed Expenditures - Security	<u>42,100.00</u>	<u>(11,799.70)</u>	<u>30,300.30</u>	<u>30,294.03</u>	<u>6.27</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>48,633.00</u>	<u>(10,741.70)</u>	<u>37,891.30</u>	<u>37,884.83</u>	<u>6.47</u>
Undistributed Expenditures Before Unallocated Benefits	<u>246,313.42</u>	<u>90,410.30</u>	<u>336,723.72</u>	<u>311,041.62</u>	<u>25,682.10</u>
Unallocated Benefits:					
Group Insurance	494,594.00	(52,444.00)	442,150.00	442,150.00	-
Total Personal Services - Employee Benefits	<u>494,594.00</u>	<u>(52,444.00)</u>	<u>442,150.00</u>	<u>442,150.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>740,907.42</u>	<u>37,966.30</u>	<u>778,873.72</u>	<u>753,191.62</u>	<u>25,682.10</u>
Total General Current Expense	<u>2,012,233.54</u>	<u>20,301.30</u>	<u>2,032,534.84</u>	<u>2,001,979.76</u>	<u>30,555.08</u>
Total School Based Expenditures	<u>2,012,233.54</u>	<u>20,301.30</u>	<u>2,032,534.84</u>	<u>2,001,979.76</u>	<u>30,555.08</u>
Other Financing Sources:					
Operating Transfer In	\$ 2,011,595.54	\$ 20,301.30	\$ 2,031,896.84	\$ 2,003,449.31	\$ (28,447.53)
Total Other Financing Sources	<u>2,011,595.54</u>	<u>20,301.30</u>	<u>2,031,896.84</u>	<u>2,003,449.31</u>	<u>(28,447.53)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(638.00)	-	(638.00)	1,469.55	2,107.55
Fund Balances, July 1	<u>638.00</u>	<u>-</u>	<u>638.00</u>	<u>638.00</u>	<u>-</u>
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,107.55</u>	<u>\$ 2,107.55</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, 2021**

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

	2021		FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
<b>Regular Programs - Instruction</b>					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 465,471.00	\$ (4,075.00)	\$ 461,396.00	\$ 461,396.00	\$ -
Grades 1-5 Salaries of Teachers	2,094,671.14	(15,097.00)	2,079,574.14	2,079,573.92	0.22
Other Salaries for Instruction	136,486.35	(18,549.35)	117,937.00	117,937.00	-
Purchased Professional/Educational Services		45,861.55	45,861.55	45,861.45	0.10
Other Purchased Services	20,904.07	(7,913.32)	12,990.75	12,990.72	0.03
General Supplies	146,697.90	18,264.14	164,962.04	164,751.18	210.86
Total Regular Programs - Instruction	<u>2,864,230.46</u>	<u>18,491.02</u>	<u>2,882,721.48</u>	<u>2,882,510.27</u>	<u>211.21</u>
Resource Room/Resource Center:					
Salaries of Teachers	381,848.00	4,475.00	386,323.00	386,323.00	-
General Supplies	32,978.96	(24,069.00)	8,909.96	8,909.96	-
Total Resource Room/Resource Center	<u>414,826.96</u>	<u>(19,594.00)</u>	<u>395,232.96</u>	<u>395,232.96</u>	<u>-</u>
Total Special Education - Instruction	<u>414,826.96</u>	<u>(19,594.00)</u>	<u>395,232.96</u>	<u>395,232.96</u>	<u>-</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	143,600.00	30,198.00	173,798.00	173,798.00	-
General Supplies	2,000.00	(1,872.02)	127.98	127.98	-
Total Basic Skills/Remedial - Instruction	<u>145,600.00</u>	<u>28,325.98</u>	<u>173,925.98</u>	<u>173,925.98</u>	<u>-</u>
Bilingual Education - Instruction:					
Salaries of Teachers	36,387.50	36,388.00	72,775.50	72,775.00	0.50
General Supplies	250.00	(250.00)	-	-	-
Total Bilingual Education - Instruction	<u>36,637.50</u>	<u>36,138.00</u>	<u>72,775.50</u>	<u>72,775.00</u>	<u>0.50</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	10,525.00	-	10,525.00	8,361.00	2,164.00
Total School Sponsored Cocurricular Activities - Instruction	<u>10,525.00</u>	<u>-</u>	<u>10,525.00</u>	<u>8,361.00</u>	<u>2,164.00</u>
Total Instruction	<u>3,471,819.92</u>	<u>63,361.00</u>	<u>3,535,180.92</u>	<u>3,532,805.21</u>	<u>2,375.71</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	26,449.00	(384.08)	26,064.92	25,849.00	215.92
Total Attendance and Social Work Services	<u>26,449.00</u>	<u>(384.08)</u>	<u>26,064.92</u>	<u>25,849.00</u>	<u>215.92</u>
Health Services:					
Salaries	88,699.00	(1,800.00)	86,899.00	86,899.00	-
Salaries of Social Services Coordinators	74,775.00		74,775.00	74,775.00	-
Purchased Professional/Technical Services	1,800.00		1,800.00		1,800.00
Other Purchased Services (400-500 series)	1,030.68	2,469.32	3,500.00	2,929.12	570.88
Supplies and Materials	1,700.00	(238.40)	1,461.60	1,461.60	-
Total Health Services	<u>168,004.68</u>	<u>430.92</u>	<u>168,435.60</u>	<u>166,064.72</u>	<u>2,370.88</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	77,875.00		77,875.00	77,875.00	-
Supplies and Materials	200.00	(94.83)	105.17	105.17	-
Total Undistributed Expenditures - Guidance	<u>78,075.00</u>	<u>(94.83)</u>	<u>77,980.17</u>	<u>77,980.17</u>	<u>-</u>
Educational Media Services/School Library:					
Salaries	63,475.00		63,475.00	63,475.00	-
Supplies and Materials	4,300.00	(3,233.06)	1,066.94	1,066.94	-
Total Educational Media Services/School Library	<u>67,775.00</u>	<u>(3,233.06)</u>	<u>64,541.94</u>	<u>64,541.94</u>	<u>-</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	242,722.00	1,499.84	244,221.84	244,221.84	-
Salaries of Secretarial and Clerical Assistants	80,732.00	3.50	80,735.50	80,735.08	0.42
Other Purchased Services	3,708.32	(266.62)	3,441.70	3,441.70	-
Supplies and Materials	13,095.35	(4,010.43)	9,084.92	9,084.04	0.88
Total Support Services School Administration	<u>340,257.67</u>	<u>(2,773.71)</u>	<u>337,483.96</u>	<u>337,482.66</u>	<u>1.30</u>
Other Operating and Maintenance of Plant					
Salaries	51,887.84	(20,395.84)	31,492.00	31,491.08	0.92
Total Other Operations and Maintenance of Plant Services	<u>51,887.84</u>	<u>(20,395.84)</u>	<u>31,492.00</u>	<u>31,491.08</u>	<u>0.92</u>

See Accompanying Auditor's Report



**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

			2021		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Undistributed Expenditures - Security					
Salaries	\$ 28,006.30	\$ (1,316.00)	\$ 26,690.30	\$ 26,689.00	\$ 1.30
General Supplies	43,260.00	(43,106.40)	153.60	153.60	(0.00)
Total Undistributed Expenditures - Security	<u>71,266.30</u>	<u>(44,422.40)</u>	<u>26,843.90</u>	<u>26,842.60</u>	<u>1.30</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>123,154.14</u>	<u>(64,818.24)</u>	<u>58,335.90</u>	<u>58,333.68</u>	<u>2.22</u>
Undistributed Expenditures Before Unallocated Benefits	<u>803,715.49</u>	<u>(70,873.00)</u>	<u>732,842.49</u>	<u>730,252.17</u>	<u>2,590.32</u>
Unallocated Benefits:					
Group Insurance	<u>1,434,839.00</u>	<u>(30,198.00)</u>	<u>1,404,641.00</u>	<u>1,404,641.00</u>	<u>-</u>
Total Personal Services - Employee Benefits	<u>1,434,839.00</u>	<u>(30,198.00)</u>	<u>1,404,641.00</u>	<u>1,404,641.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,238,554.49</u>	<u>(101,071.00)</u>	<u>2,137,483.49</u>	<u>2,134,893.17</u>	<u>2,590.32</u>
Total General Current Expense	<u>5,710,374.41</u>	<u>(37,710.00)</u>	<u>5,672,664.41</u>	<u>5,667,698.38</u>	<u>4,966.03</u>
Total School Based Expenditures	<u>5,710,374.41</u>	<u>(37,710.00)</u>	<u>5,672,664.41</u>	<u>5,667,698.38</u>	<u>4,966.03</u>
Other Financing Sources:					
Operating Transfer In	<u>5,695,430.25</u>	<u>(37,710.00)</u>	<u>5,657,720.25</u>	<u>5,652,912.49</u>	<u>(4,807.76)</u>
Total Other Financing Sources	<u>5,695,430.25</u>	<u>(37,710.00)</u>	<u>5,657,720.25</u>	<u>5,652,912.49</u>	<u>(4,807.76)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>(14,944.16)</u>	<u>-</u>	<u>(14,944.16)</u>	<u>(14,785.89)</u>	<u>158.27</u>
Fund Balances, July 1	<u>14,944.16</u>	<u>-</u>	<u>14,944.16</u>	<u>14,944.16</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ -</u>	<u>\$ (0.00)</u>	<u>\$ 158.27</u>	<u>\$ 158.27</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

SCHOOL: SABATER ELEMENTARY SCHOOL

	2021		FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
<b>Regular Programs - Instruction</b>					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 315,098.00		\$ 315,098.00	\$ 315,098.00	\$ -
Grades 1-5 Salaries of Teachers	2,014,753.38	(28,813.80)	1,985,939.58	1,930,649.20	55,290.38
<b>Regular Programs - Undistributed Instruction:</b>					
Other Salaries for Instruction	72,473.41		72,473.41	72,471.00	2.41
Purchased Professional/Educational Services		72,513.80	72,513.80	72,483.93	29.87
Other Purchased Services	22,996.56	(9,490.48)	13,506.08	13,505.57	0.51
General Supplies	183,744.20	3,395.00	187,139.20	186,740.61	398.59
Textbooks	2,500.00	(2,500.00)	-	-	-
<b>Total Regular Programs - Instruction</b>	<b>2,611,565.55</b>	<b>35,104.52</b>	<b>2,646,670.07</b>	<b>2,590,948.31</b>	<b>55,721.76</b>
<b>Special Education - Instruction:</b>					
Cognitive - Mild:					
Salaries of Teachers	135,000.00		135,000.00	133,500.00	1,500.00
Other Salaries for Instruction	114,636.13	415.00	115,051.13	114,651.00	400.13
Purchased Professional-Educational Services	22,478.00		22,478.00		22,478.00
Other Purchased Services (400-500 series)	900.00		900.00		900.00
General Supplies	5,700.00	(415.00)	5,285.00	4,875.82	409.18
Other Objects	1,600.00		1,600.00	297.08	1,302.92
<b>Total Cognitive - Mild</b>	<b>280,314.13</b>	<b>-</b>	<b>280,314.13</b>	<b>253,323.90</b>	<b>26,990.23</b>
Resource Room/Resource Center:					
Salaries of Teachers	457,773.00		457,773.00	455,523.00	2,250.00
Other Salaries for Instruction	18,528.00		18,528.00	3,547.20	14,980.80
General Supplies	11,300.00		11,300.00	6,204.63	5,095.37
<b>Total Resource Room/Resource Center</b>	<b>487,601.00</b>	<b>-</b>	<b>487,601.00</b>	<b>465,274.83</b>	<b>22,326.17</b>
<b>Total Special Education - Instruction</b>	<b>767,915.13</b>	<b>-</b>	<b>767,915.13</b>	<b>718,598.73</b>	<b>49,316.40</b>
<b>Basic Skills/Remedial - Instruction:</b>					
Salaries of Teachers	253,373.00		253,373.00	230,239.07	23,133.93
<b>Total Basic Skills/Remedial - Instruction</b>	<b>253,373.00</b>	<b>-</b>	<b>253,373.00</b>	<b>230,239.07</b>	<b>23,133.93</b>
<b>Bilingual Education - Instruction:</b>					
Salaries of Teachers	1,298,803.00	(25,000.00)	1,273,803.00	1,238,031.04	35,771.96
Other Salaries for Instruction	66,365.30	(1,700.00)	64,665.30	47,818.00	16,847.30
General Supplies	13,500.00	(13,500.00)	-	-	-
<b>Total Bilingual Education - Instruction</b>	<b>1,378,668.30</b>	<b>(40,200.00)</b>	<b>1,338,668.30</b>	<b>1,285,849.04</b>	<b>52,619.26</b>
<b>School Sponsored Cocurricular Activities - Instruction:</b>					
Salaries	13,345.00		13,345.00	10,745.00	2,600.00
Supplies & Materials	539.70		539.70		539.70
<b>Total School Sponsored Cocurricular Activities - Instruction</b>	<b>13,884.70</b>	<b>-</b>	<b>13,884.70</b>	<b>10,745.00</b>	<b>3,139.70</b>
<b>Total Instruction</b>	<b>5,025,406.68</b>	<b>(5,095.48)</b>	<b>5,020,311.20</b>	<b>4,836,380.15</b>	<b>183,931.05</b>
<b>Undistributed Expenditures:</b>					
Attendance and Social Work Services:					
Salaries	42,792.00	1,371.00	44,163.00	2,350.25	41,812.75
<b>Total Attendance and Social Work Services</b>	<b>42,792.00</b>	<b>1,371.00</b>	<b>44,163.00</b>	<b>2,350.25</b>	<b>41,812.75</b>
Health Services:					
Salaries	74,475.00	86,899.00	161,374.00	160,174.00	1,200.00
Salaries of Social Services Coordinators	129,811.00		129,811.00	125,786.60	4,024.40
Other Purchased Services (400-500 series)	50.00		50.00		50.00
Supplies and Materials	5,500.00		5,500.00	5,450.26	49.74
<b>Total Health Services</b>	<b>209,836.00</b>	<b>86,899.00</b>	<b>296,735.00</b>	<b>291,410.86</b>	<b>5,324.14</b>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	164,174.00		164,174.00	164,174.00	-
Supplies and Materials	1,400.00		1,400.00		1,400.00
<b>Total Undistributed Expenditures - Guidance</b>	<b>165,574.00</b>	<b>-</b>	<b>165,574.00</b>	<b>164,174.00</b>	<b>1,400.00</b>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

SCHOOL: SABATER ELEMENTARY SCHOOL

			2021		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Educational Media Services/School Library:					
Salaries	\$ 131,098.50	\$ 44,220.00	\$ 175,318.50	\$ 166,418.75	\$ 8,899.75
Supplies and Materials	5,776.97		5,776.97		5,776.97
Total Educational Media Services/School Library	<u>136,875.47</u>	<u>44,220.00</u>	<u>181,095.47</u>	<u>166,418.75</u>	<u>14,676.72</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	235,508.00		235,508.00	235,507.68	0.32
Salaries of Secretarial and Clerical Assistants	99,184.00	36,044.00	135,228.00	135,227.65	0.35
Other Purchased Services	3,650.52	1,099.48	4,750.00	2,883.45	1,866.55
Supplies and Materials	14,256.00		14,256.00	13,662.09	593.91
Total Support Services School Administration	<u>352,598.52</u>	<u>37,143.48</u>	<u>389,742.00</u>	<u>387,280.87</u>	<u>2,461.13</u>
Other Operating and Maintenance of Plant					
Salaries	59,067.01		59,067.01	47,957.50	11,109.51
Total Other Operations and Maintenance of Plant Services	<u>59,067.01</u>	<u>-</u>	<u>59,067.01</u>	<u>47,957.50</u>	<u>11,109.51</u>
Undistributed Expenditures - Security					
Salaries	32,197.90	28,615.00	60,812.90	43,940.50	16,872.40
General Supplies	43,510.00	(37,710.00)	5,800.00	422.40	5,377.60
Total Undistributed Expenditures - Security	<u>75,707.90</u>	<u>(9,095.00)</u>	<u>66,612.90</u>	<u>44,362.90</u>	<u>22,250.00</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>134,774.91</u>	<u>(9,095.00)</u>	<u>125,679.91</u>	<u>92,320.40</u>	<u>33,359.51</u>
Undistributed Expenditures Before Unallocated Benefits	<u>1,042,450.90</u>	<u>160,538.48</u>	<u>1,202,989.38</u>	<u>1,103,955.13</u>	<u>99,034.25</u>
Unallocated Benefits:					
Group Insurance	2,106,286.00	(176,299.00)	1,929,987.00	1,929,987.00	-
Total Personal Services - Employee Benefits	<u>2,106,286.00</u>	<u>(176,299.00)</u>	<u>1,929,987.00</u>	<u>1,929,987.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>3,148,736.90</u>	<u>(15,760.52)</u>	<u>3,132,976.38</u>	<u>3,033,942.13</u>	<u>99,034.25</u>
Total General Current Expense	<u>8,174,143.58</u>	<u>(20,856.00)</u>	<u>8,153,287.58</u>	<u>7,870,322.28</u>	<u>282,965.30</u>
Other Financing Sources:					
Operating Transfer In	8,162,578.71	(20,856.00)	8,141,722.71	7,859,419.11	(282,303.60)
Total Other Financing Sources	<u>8,162,578.71</u>	<u>(20,856.00)</u>	<u>8,141,722.71</u>	<u>7,859,419.11</u>	<u>(282,303.60)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(11,564.87)	-	(11,564.87)	(10,903.17)	661.70
Fund Balances, July 1	<u>11,564.87</u>	<u>-</u>	<u>11,564.87</u>	<u>11,564.87</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ -</u>	<u>\$ (0.00)</u>	<u>\$ 661.70</u>	<u>\$ 661.70</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

SCHOOL: PETWAY ELEMENTARY SCHOOL

	2021		FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
<b>Regular Programs - Instruction</b>					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 271,324.00	\$ (61,000.00)	\$ 210,324.00	\$ 209,599.00	\$ 725.00
Grades 1-5 Salaries of Teachers	1,809,899.14	29,918.00	1,839,817.14	1,837,416.64	2,400.50
Other Salaries for Instruction	96,074.98	1,106.00	97,180.98	97,180.00	0.98
Other Purchased Services	17,320.48	(2,223.36)	15,097.12	11,504.63	3,592.49
General Supplies	145,702.44	4,555.00	150,257.44	115,558.47	34,698.97
Textbooks	100.00		100.00		100.00
Total Regular Programs - Instruction	<u>2,340,421.04</u>	<u>(27,644.36)</u>	<u>2,312,776.68</u>	<u>2,271,258.74</u>	<u>41,517.94</u>
<b>Special Education - Instruction:</b>					
Cognitive - Moderate:					
Salaries of Teachers	136,351.00		136,351.00	134,851.00	1,500.00
Other Salaries for Instruction	206,551.55	(56,000.00)	150,551.55	149,573.03	978.52
Other Purchased Services (400-500 series)	900.00		900.00		900.00
General Supplies	4,400.00		4,400.00	4,392.36	7.64
Other Objects	1,350.55		1,350.55	229.34	1,121.21
Total Cognitive - Moderate	<u>349,553.10</u>	<u>(56,000.00)</u>	<u>293,553.10</u>	<u>289,045.73</u>	<u>4,507.37</u>
Learning and/or Language Disabilities:					
Salaries of Teachers		82,824.00	82,824.00	82,824.00	-
Total Learning and/or Language Disabilities	<u>-</u>	<u>82,824.00</u>	<u>82,824.00</u>	<u>82,824.00</u>	<u>-</u>
Auditory Impairments:					
Salaries of Teachers	152,599.00	(82,824.00)	69,775.00	68,775.00	1,000.00
Other Salaries for Instruction	164,451.33	10,408.00	174,859.33	171,899.15	2,960.18
Purchased Professional-Educational Services	44,956.00	(5,000.00)	39,956.00		39,956.00
Other Purchased Services (400-500 series)	1,900.00		1,900.00		1,900.00
General Supplies	6,000.00		6,000.00	2,567.73	3,432.27
Other Objects	1,411.00		1,411.00	959.37	451.63
Total Auditory Impairments	<u>371,317.33</u>	<u>(77,416.00)</u>	<u>293,901.33</u>	<u>244,201.25</u>	<u>49,700.08</u>
Resource Room/Resource Center:					
Salaries of Teachers	408,872.00		408,872.00	406,997.00	1,875.00
Other Salaries for Instruction	73,268.20	51,812.00	125,080.20	125,079.42	0.78
General Supplies	10,546.96		10,546.96	8,056.77	2,490.19
Total Resource Room/Resource Center	<u>492,687.16</u>	<u>51,812.00</u>	<u>544,499.16</u>	<u>540,133.19</u>	<u>4,365.97</u>
Total Special Education - Instruction	<u>1,213,557.59</u>	<u>1,220.00</u>	<u>1,214,777.59</u>	<u>1,156,204.17</u>	<u>58,573.42</u>
<b>Basic Skills/Remedial - Instruction:</b>					
Salaries of Teachers	160,174.00	57,201.00	217,375.00	217,375.00	-
General Supplies	500.00	(475.00)	25.00		25.00
Total Basic Skills/Remedial - Instruction	<u>160,674.00</u>	<u>56,726.00</u>	<u>217,400.00</u>	<u>217,375.00</u>	<u>25.00</u>
<b>Bilingual Education - Instruction:</b>					
Salaries of Teachers	39,437.50	39,438.00	78,875.50	78,875.00	0.50
General Supplies	100.00		100.00	100.00	-
Total Bilingual Education - Instruction	<u>39,537.50</u>	<u>39,438.00</u>	<u>78,975.50</u>	<u>78,975.00</u>	<u>0.50</u>
<b>School Sponsored Cocurricular Activities - Instruction:</b>					
Salaries	8,405.00		8,405.00	2,152.00	6,253.00
Total School Sponsored Cocurricular Activities - Instruction	<u>8,405.00</u>	<u>-</u>	<u>8,405.00</u>	<u>2,152.00</u>	<u>6,253.00</u>
Total Instruction	<u>3,762,595.13</u>	<u>69,739.64</u>	<u>3,832,334.77</u>	<u>3,725,964.91</u>	<u>106,369.86</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

SCHOOL: PETWAY ELEMENTARY SCHOOL

	2021		ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Undistributed Expenditures:				
Attendance and Social Work Services:				
Salaries	\$ 27,950.00		\$ 27,350.00	\$ 600.00
Total Attendance and Social Work Services	<u>27,950.00</u>	<u>-</u>	<u>27,350.00</u>	<u>600.00</u>
Health Services:				
Salaries	75,149.00	4,093.00	79,242.00	300.00
Salaries of Social Services Coordinators	81,075.00		81,075.00	-
Other Purchased Services (400-500 series)	50.00		50.00	50.00
Supplies and Materials	2,000.00	(300.00)	1,700.00	29.89
Total Health Services	<u>158,274.00</u>	<u>3,793.00</u>	<u>162,067.00</u>	<u>379.89</u>
Undistributed Expenditures - Guidance				
Salaries of Other Professional Staff	89,024.00		89,024.00	625.00
Other Purchased Services (400-500 series)	1,030.68	1,719.32	2,750.00	412.50
Supplies and Materials	1,000.00	(450.00)	550.00	6.12
Total Undistributed Expenditures - Guidance	<u>91,054.68</u>	<u>1,269.32</u>	<u>92,324.00</u>	<u>1,043.62</u>
Educational Media Services/School Library:				
Salaries	86,899.00		86,899.00	-
Supplies and Materials	2,022.69	(2,000.00)	22.69	22.69
Total Educational Media Services/School Library	<u>88,921.69</u>	<u>(2,000.00)</u>	<u>86,921.69</u>	<u>22.69</u>
Support Services School Administration:				
Salaries of Principals/Assistant Principals	241,900.00		241,900.00	0.16
Salaries of Secretarial and Clerical Assistants	75,741.00	1,684.00	77,425.00	0.77
Other Purchased Services	5,595.96	824.04	6,420.00	522.03
Supplies and Materials	9,100.00	(3,975.00)	5,125.00	2,697.85
Total Support Services School Administration	<u>332,336.96</u>	<u>(1,466.96)</u>	<u>330,870.00</u>	<u>3,220.81</u>
Other Operating and Maintenance of Plant				
Salaries	41,641.60	(14,000.00)	27,641.60	121.09
Total Other Operations and Maintenance of Plant Services	<u>41,641.60</u>	<u>(14,000.00)</u>	<u>27,641.60</u>	<u>121.09</u>
Undistributed Expenditures - Security				
Salaries	22,619.00	1,266.00	23,885.00	18,924.44
General Supplies	39,160.00	(39,110.00)	50.00	50.00
Total Other Operations and Maintenance of Plant Services	<u>61,779.00</u>	<u>(37,844.00)</u>	<u>23,935.00</u>	<u>18,974.44</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>103,420.60</u>	<u>(51,844.00)</u>	<u>51,576.60</u>	<u>19,095.53</u>
Undistributed Expenditures Before Unallocated Benefits	<u>801,957.93</u>	<u>(50,248.64)</u>	<u>751,709.29</u>	<u>24,362.54</u>
Unallocated Benefits:				
Group Insurance	1,708,686.00	(57,201.00)	1,651,485.00	-
Total Personal Services - Employee Benefits	<u>1,708,686.00</u>	<u>(57,201.00)</u>	<u>1,651,485.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,510,643.93</u>	<u>(107,449.64)</u>	<u>2,403,194.29</u>	<u>24,362.54</u>
Total General Current Expense	<u>6,273,239.06</u>	<u>(37,710.00)</u>	<u>6,235,529.06</u>	<u>130,732.40</u>
Total School Based Expenditures	<u>6,273,239.06</u>	<u>(37,710.00)</u>	<u>6,235,529.06</u>	<u>130,732.40</u>
Other Financing Sources:				
Operating Transfer In	\$ 6,255,808.42	\$ (37,710.00)	\$ 6,218,098.42	\$ (94,007.05)
Total Other Financing Sources	<u>6,255,808.42</u>	<u>(37,710.00)</u>	<u>6,218,098.42</u>	<u>(94,007.05)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(17,430.64)	-	(17,430.64)	36,725.35
Fund Balances, July 1	17,430.64	-	17,430.64	-
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ (0.00)</u>	<u>\$ 36,725.35</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

SCHOOL: ANTHONY ROSSI ELEMENTARY SCHOOL

	2021		ACTUAL	VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Regular Programs - Instruction				
Salaries of Teachers:				
Preschool/Kindergarten	\$ 388,047.00		\$ 375,923.00	\$ 12,124.00
Grades 1-5 Salaries of Teachers	2,201,520.14		2,152,582.70	48,937.44
Regular Programs - Undistributed Instruction:				
Other Salaries for Instruction	130,808.26		130,139.00	669.26
Other Purchased Services (400-500 series)	35,642.08	(12,734.04)	8,251.54	14,656.50
General Supplies	186,179.63	(3,643.65)	176,702.75	5,833.23
Total Regular Programs - Instruction	<u>2,942,197.11</u>	<u>(16,377.69)</u>	<u>2,925,819.42</u>	<u>82,220.43</u>
Learning and/or Language Disabilities:				
Salaries of Teachers	363,876.00		362,001.00	1,875.00
Other Salaries for Instruction	178,321.15	(21,000.00)	128,487.00	28,834.15
Purchased Professional-Educational Services			-	-
General Supplies	17,427.03		17,258.79	168.24
Other Objects	2,627.29	40.00	2,011.90	655.39
Total Learning and/or Language Disabilities	<u>562,251.47</u>	<u>(20,960.00)</u>	<u>509,758.69</u>	<u>31,532.78</u>
Resource Room/Resource Center:				
Salaries of Teachers	498,931.00	59,576.00	471,690.65	86,816.35
Other Salaries for Instruction	206,441.25	(54,853.50)	151,587.75	29,166.75
Purchased Professional-Educational Services	89,912.00	(89,912.00)	-	-
General Supplies	15,950.80	1,680.00	15,602.85	2,027.95
Other Objects	4,050.00	(1,720.00)	2,330.00	143.63
Total Resource Room/Resource Center	<u>815,285.05</u>	<u>(85,229.50)</u>	<u>611,900.87</u>	<u>118,154.68</u>
Autism:				
Other Salaries for Instruction		40,794.00	40,793.05	0.95
Purchased Professional-Educational Services		95,868.00	95,867.46	0.54
Total Autism	<u>-</u>	<u>136,662.00</u>	<u>136,660.51</u>	<u>1.49</u>
Total Special Education - Instruction	<u>1,377,536.52</u>	<u>30,472.50</u>	<u>1,408,009.02</u>	<u>149,688.95</u>
Basic Skills/Remedial - Instruction:				
Salaries of Teachers	149,374.00	86,899.00	236,273.00	-
Total Basic Skills/Remedial - Instruction	<u>149,374.00</u>	<u>86,899.00</u>	<u>236,273.00</u>	<u>-</u>
Bilingual Education - Instruction:				
Salaries of Teachers	28,600.50	28,601.00	57,201.50	0.50
Total Bilingual Education - Instruction	<u>28,600.50</u>	<u>28,601.00</u>	<u>57,201.50</u>	<u>0.50</u>
School Sponsored Cocurricular Activities - Instruction:				
Salaries	11,245.00		9,884.00	1,361.00
Supplies & Materials	500.00	(183.47)	316.53	-
Total School Sponsored Cocurricular Activities - Instruction	<u>11,745.00</u>	<u>(183.47)</u>	<u>10,200.53</u>	<u>1,361.00</u>
Total Instruction	<u>4,509,453.13</u>	<u>129,411.34</u>	<u>4,638,864.47</u>	<u>233,270.88</u>
Undistributed Expenditures:				
Attendance and Social Work Services:				
Salaries	23,265.00	25.00	22,613.77	676.23
Total Attendance and Social Work Services	<u>23,265.00</u>	<u>25.00</u>	<u>22,613.77</u>	<u>676.23</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, 2021**

SCHOOL: ANTHONY ROSSI ELEMENTARY SCHOOL

	2021		ACTUAL	VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Health Services:				
Salaries	\$ 82,824.00		\$ 82,824.00	\$ -
Salaries of Social Services Coordinators	81,075.00		81,075.00	-
Supplies and Materials	3,200.00	(145.85)	3,054.15	0.30
Total Health Services	167,099.00	(145.85)	166,953.15	0.30
Undistributed Expenditures - Guidance				
Salaries of Other Professional Staff	62,475.00		62,475.00	-
Supplies and Materials	800.00	(800.00)	-	-
Total Undistributed Expenditures - Guidance	63,275.00	(800.00)	62,475.00	-
Educational Media Services/School Library:				
Salaries	79,575.00		79,575.00	-
Supplies and Materials	3,800.00	(2,600.66)	1,199.34	-
Total Educational Media Services/School Library	83,375.00	(2,600.66)	80,774.34	-
Undistributed Expenditures - Support Services School Administration:				
Salaries of Principals/Assistant Principals	278,048.00		278,048.00	16,461.87
Other Purchased Services	5,295.96	1,448.04	6,744.00	0.18
Supplies and Materials	11,603.77	(4,703.07)	6,900.70	395.00
Total Undistributed Expenditures - Support Services School Admini	294,947.73	(3,255.03)	291,692.70	16,857.05
Undistributed Expenditures - Custodial Services				
Salaries of Non-Instructional Aides	56,589.54		56,589.54	1,837.05
Total Undistributed Expenditures - Custodial Services	56,589.54	-	56,589.54	1,837.05
Undistributed Expenditures - Security				
Salaries	30,387.28	16,854.00	47,241.28	17,934.28
General Supplies	41,560.00	(41,345.30)	214.70	(0.00)
Total Undistributed Expenditures - Security	71,947.28	(24,491.30)	47,455.98	17,934.28
Total Undistributed Expenditures - Oper & Maint of Plant Serv	128,536.82	(24,491.30)	104,045.52	19,771.33
Undistributed Expenditures Before Unallocated Benefits	760,498.55	(31,267.84)	729,230.71	37,304.91
Unallocated Benefits:				
Group Insurance	2,006,886.00	(86,899.00)	1,919,987.00	-
Total Personal Services - Employee Benefits	2,006,886.00	(86,899.00)	1,919,987.00	-
Total Undistributed Expenditures	2,767,384.55	(118,166.84)	2,649,217.71	37,304.91
Total General Current Expense	7,276,837.68	11,244.50	7,288,082.18	270,575.79
Capital Outlay:				
Equipment:				
School Administration		27,475.50	27,475.50	-
Total Equipment	-	27,475.50	27,475.50	-
Total Capital Outlay	-	27,475.50	27,475.50	-
Total School Based Expenditures	7,276,837.68	38,720.00	7,315,557.68	270,575.79
Other Financing Sources:				
Operating Transfer In	\$ 7,245,488.16	\$ 38,720.00	\$ 7,284,208.16	\$ (265,224.02)
Total Other Financing Sources	7,245,488.16	38,720.00	7,284,208.16	(265,224.02)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(31,349.52)	-	(31,349.52)	5,351.77
Fund Balances, July 1	28,017.50	-	28,017.50	-
Fund Balances, June 30	\$ (3,332.02)	\$ -	\$ (3,332.02)	\$ 5,351.77

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, 2021**

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

			2021		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 320,398.00	\$ (79,000.00)	\$ 241,398.00	\$ 240,773.00	\$ 625.00
Grades 1-5 Salaries of Teachers	1,851,995.14	55,350.00	1,907,345.14	1,907,051.80	293.34
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	104,841.74		104,841.74	104,814.00	27.74
Other Purchased Services	19,883.92	(1,919.65)	17,964.27	9,292.93	8,671.34
General Supplies	132,935.30	(6,502.00)	126,433.30	126,095.94	337.36
Textbooks	1,000.00		1,000.00		1,000.00
Total Regular Programs - Instruction	<u>2,431,054.10</u>	<u>(32,071.65)</u>	<u>2,398,982.45</u>	<u>2,388,027.67</u>	<u>10,954.78</u>
Resource Room/Resource Center:					
Salaries of Teachers	247,378.00	2,290.00	249,668.00	249,667.89	0.11
Purchased Professional-Educational Services		21,910.00	21,910.00	21,909.13	0.87
General Supplies	9,700.00	(3,714.00)	5,986.00	5,681.38	304.62
Total Resource Room/Resource Center	<u>257,078.00</u>	<u>20,486.00</u>	<u>277,564.00</u>	<u>277,258.40</u>	<u>305.60</u>
Autism:					
Salaries of Teachers	317,153.00	1,230.00	318,383.00	313,508.00	4,875.00
Other Salaries for Instruction	222,011.19	(16,787.00)	205,224.19	205,223.72	0.47
Purchased Professional-Educational Services	67,434.00	6,661.00	74,095.00	74,094.29	0.71
Other Purchased Services (400-500 series)	2,100.00		2,100.00		2,100.00
General Supplies	15,834.92	(45.00)	15,789.92	11,687.19	4,102.73
Other Objects	2,937.48		2,937.48	293.81	2,643.67
Total Autism	<u>627,470.59</u>	<u>(8,941.00)</u>	<u>618,529.59</u>	<u>604,807.01</u>	<u>13,722.58</u>
Total Special Education - Instruction	<u>884,548.59</u>	<u>11,545.00</u>	<u>896,093.59</u>	<u>882,065.41</u>	<u>14,028.18</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	117,011.50	30,113.00	147,124.50	147,124.00	0.50
Total Basic Skills/Remedial - Instruction	<u>117,011.50</u>	<u>30,113.00</u>	<u>147,124.50</u>	<u>147,124.00</u>	<u>0.50</u>
Bilingual Education - Instruction:					
Salaries of Teachers	36,387.50	(36,387.00)	0.50		0.50
Total Bilingual Education - Instruction	<u>36,387.50</u>	<u>(36,387.00)</u>	<u>0.50</u>	<u>-</u>	<u>0.50</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	10,525.00	(1,250.00)	9,275.00	3,870.00	5,405.00
Total School Sponsored Cocurricular Activities - Instruction	<u>10,525.00</u>	<u>(1,250.00)</u>	<u>9,275.00</u>	<u>3,870.00</u>	<u>5,405.00</u>
Total Instruction	<u>3,479,526.69</u>	<u>(28,050.65)</u>	<u>3,451,476.04</u>	<u>3,421,087.08</u>	<u>30,388.96</u>
Health Services:					
Salaries	56,201.00	12,500.00	68,701.00	64,894.15	3,806.85
Salaries of Social Services Coordinators	71,775.00		71,775.00	71,775.00	-
Other Purchased Services (400-500 series)	100.00		100.00		100.00
Supplies and Materials	2,000.00		2,000.00	870.46	1,129.54
Total Health Services	<u>130,076.00</u>	<u>12,500.00</u>	<u>142,576.00</u>	<u>137,539.61</u>	<u>5,036.39</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	89,399.00		89,399.00	89,399.00	-
Supplies and Materials	1,500.00		1,500.00	1,485.38	14.62
Total Undistributed Expenditures - Guidance	<u>90,899.00</u>	<u>-</u>	<u>90,899.00</u>	<u>90,884.38</u>	<u>14.62</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, 2021**

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

	2021		2021		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Educational Media Services/School Library:					
Salaries	\$ 61,575.00		\$ 61,575.00	\$ 61,575.00	-
Supplies and Materials	2,258.25		2,258.25	225.79	2,032.46
Total Educational Media Services/School Library	<u>63,833.25</u>	<u>-</u>	<u>63,833.25</u>	<u>61,800.79</u>	<u>2,032.46</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	121,173.00		121,173.00	121,172.88	0.12
Salaries of Secretarial and Clerical Assistants	78,433.00		78,433.00	69,321.64	9,111.36
Other Purchased Services	2,187.36	1,919.65	4,107.01	3,765.72	341.29
Supplies and Materials	8,137.50		8,137.50	1,999.46	6,138.04
Total Support Services School Administration	<u>209,930.86</u>	<u>1,919.65</u>	<u>211,850.51</u>	<u>196,259.70</u>	<u>15,590.81</u>
Other Operating and Maintenance of Plant					
Salaries	39,076.04	15,631.00	54,707.04	54,706.10	0.94
Total Other Operations and Maintenance of Plant Services	<u>39,076.04</u>	<u>15,631.00</u>	<u>54,707.04</u>	<u>54,706.10</u>	<u>0.94</u>
Undistributed Expenditures - Security					
Salaries	27,984.38	(2,000.00)	25,984.38	25,670.50	313.88
General Supplies	38,010.00	(37,710.00)	300.00		300.00
Total Undistributed Expenditures - Security	<u>65,994.38</u>	<u>(39,710.00)</u>	<u>26,284.38</u>	<u>25,670.50</u>	<u>613.88</u>
Total Undistributed Expenditures - Oper & Maint of Plant Serv	<u>105,070.42</u>	<u>(24,079.00)</u>	<u>80,991.42</u>	<u>80,376.60</u>	<u>614.82</u>
Undistributed Expenditures Before Unallocated Benefits	<u>599,809.53</u>	<u>(9,659.35)</u>	<u>590,150.18</u>	<u>566,861.08</u>	<u>23,289.10</u>
Unallocated Benefits:					
Group Insurance	1,497,461.00		1,497,461.00	1,497,461.00	-
Total Personal Services - Employee Benefits	<u>1,497,461.00</u>	<u>-</u>	<u>1,497,461.00</u>	<u>1,497,461.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,097,270.53</u>	<u>(9,659.35)</u>	<u>2,087,611.18</u>	<u>2,064,322.08</u>	<u>23,289.10</u>
Total General Current Expense	<u>5,576,797.22</u>	<u>(37,710.00)</u>	<u>5,539,087.22</u>	<u>5,485,409.16</u>	<u>53,678.06</u>
Total School Based Expenditures	<u>5,576,797.22</u>	<u>(37,710.00)</u>	<u>5,539,087.22</u>	<u>5,485,409.16</u>	<u>53,678.06</u>
Other Financing Sources:					
Operating Transfer In	\$ 5,549,928.77	\$ (37,710.00)	\$ 5,512,218.77	\$ 5,458,540.71	\$ (53,678.06)
Total Other Financing Sources	<u>5,549,928.77</u>	<u>(37,710.00)</u>	<u>5,512,218.77</u>	<u>5,458,540.71</u>	<u>(53,678.06)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(26,868.45)	-	(26,868.45)	(26,868.45)	-
Fund Balances, July 1	<u>26,868.45</u>	<u>-</u>	<u>26,868.45</u>	<u>26,868.45</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ -</u>	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>	<u>\$ -</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

SCHOOL: DOMINICK PILLA MIDDLE SCHOOL

	2021		FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
Regular Programs - Instruction					
Grades 6-8 Salaries of Teachers	\$ 2,639,501.25	\$ (5,000.00)	\$ 2,634,501.25	\$ 2,387,978.20	\$ 246,523.05
Other Purchased Services	26,073.64	(16,150.32)	9,923.32	9,914.78	8.54
General Supplies	154,794.88	17,185.23	171,980.11	170,745.04	1,235.07
Textbooks	1,000.00	(1,000.00)	-	-	-
Total Regular Programs - Instruction	<u>2,821,369.77</u>	<u>(4,965.09)</u>	<u>2,816,404.68</u>	<u>2,568,638.02</u>	<u>247,766.66</u>
Cognitive - Moderate:					
Salaries of Teachers	35,137.50	-	35,137.50	-	35,137.50
Total Cognitive - Moderate	<u>35,137.50</u>	<u>-</u>	<u>35,137.50</u>	<u>-</u>	<u>35,137.50</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	223,375.00	-	223,375.00	222,250.00	1,125.00
Other Salaries for Instruction	83,385.31	(10,170.00)	73,215.31	36,793.72	36,421.59
Purchased Professional-Educational Services	-	1,791.00	1,791.00	1,790.60	0.40
Other Purchased Services (400-500 series)	750.00	-	750.00	-	750.00
General Supplies	9,150.00	900.00	10,050.00	9,376.68	673.32
Textbooks	900.00	(900.00)	-	-	-
Total Learning and/or Language Disabilities	<u>317,560.31</u>	<u>(8,379.00)</u>	<u>309,181.31</u>	<u>270,211.00</u>	<u>38,970.31</u>
Resource Room/Resource Center:					
Salaries of Teachers	854,024.00	-	854,024.00	723,548.00	130,476.00
Other Salaries for Instruction	193,843.25	-	193,843.25	130,601.00	63,242.25
General Supplies	17,273.88	1,000.00	18,273.88	16,912.26	1,361.62
Textbooks	4,760.00	-	4,760.00	4,756.30	3.70
Other Objects	1,000.00	(1,000.00)	-	-	-
Total Resource Room/Resource Center	<u>1,070,901.13</u>	<u>-</u>	<u>1,070,901.13</u>	<u>875,817.56</u>	<u>195,083.57</u>
Autism:					
Salaries of Teachers	177,753.00	(4,500.00)	173,253.00	173,253.00	-
Other Salaries for Instruction	159,737.49	(51,700.00)	108,037.49	107,377.75	659.74
Purchased Professional-Educational Services	67,434.00	11,000.00	78,434.00	78,431.92	2.08
Other Purchased Services (400-500 series)	1,600.00	-	1,600.00	-	1,600.00
General Supplies	13,686.59	4,143.40	17,829.99	17,103.33	726.66
Other Objects	4,302.30	(4,143.40)	158.90	108.90	50.00
Total Autism	<u>424,513.38</u>	<u>(45,200.00)</u>	<u>379,313.38</u>	<u>376,274.90</u>	<u>3,038.48</u>
Total Special Education - Instruction	<u>1,848,112.32</u>	<u>(53,579.00)</u>	<u>1,794,533.32</u>	<u>1,522,303.46</u>	<u>272,229.86</u>
Bilingual Education - Instruction					
Salaries of Teachers	39,437.50	-	39,437.50	-	39,437.50
Total Bilingual Education - Instruction	<u>39,437.50</u>	<u>-</u>	<u>39,437.50</u>	<u>-</u>	<u>39,437.50</u>
School-Sponsored Co/Extra-Curr. Activities - Instruction					
Salaries	20,096.00	-	20,096.00	13,064.00	7,032.00
Supplies & Materials	600.00	(600.00)	-	-	-
Total School-Sponsored Co/Extra Curr. Activities - Instruction	<u>20,696.00</u>	<u>(600.00)</u>	<u>20,096.00</u>	<u>13,064.00</u>	<u>7,032.00</u>
Before/After School Programs - Instruction					
Salaries	9,750.00	-	9,750.00	-	9,750.00
Total Before/After School Programs - Instruction	<u>9,750.00</u>	<u>-</u>	<u>9,750.00</u>	<u>-</u>	<u>9,750.00</u>
	<u>4,739,365.59</u>	<u>(59,144.09)</u>	<u>4,680,221.50</u>	<u>4,104,005.48</u>	<u>576,216.02</u>
Attendance and Social Work Services:					
Salaries	73,489.00	-	73,489.00	72,124.00	1,365.00
Total Attendance and Social Work Services	<u>73,489.00</u>	<u>-</u>	<u>73,489.00</u>	<u>72,124.00</u>	<u>1,365.00</u>
Health Services:					
Salaries	67,275.00	-	67,275.00	67,275.00	-
Salaries of Social Services Coordinators	88,399.00	-	88,399.00	88,399.00	-
Other Purchased Services (400-500 series)	100.00	-	100.00	-	100.00
Supplies and Materials	2,308.57	(1,009.00)	1,299.57	1,191.00	108.57
Total Health Services	<u>158,082.57</u>	<u>(1,009.00)</u>	<u>157,073.57</u>	<u>156,865.00</u>	<u>208.57</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

SCHOOL: DOMINICK PILLA MIDDLE SCHOOL

	2021		FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	\$ 161,424.00	\$ 3,000.00	\$ 164,424.00	\$ 164,324.00	\$ 100.00
Other Salaries	56,701.00		56,701.00		56,701.00
Supplies and Materials	100.00	(100.00)	-		-
Total Undistributed Expenditures - Guidance	<u>218,225.00</u>	<u>2,900.00</u>	<u>221,125.00</u>	<u>164,324.00</u>	<u>56,801.00</u>
Educational Media Services/School Library:					
Salaries	28,676.67	287.00	28,963.67	28,963.40	0.27
Supplies and Materials	5,494.63	(1,700.18)	3,794.45	3,488.23	306.22
Total Educational Media Services/School Library	<u>34,171.30</u>	<u>(1,413.18)</u>	<u>32,758.12</u>	<u>32,451.63</u>	<u>306.49</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	202,186.00		202,186.00	202,185.60	0.40
Salaries of Secretarial and Clerical Assistants	47,494.00		47,494.00	47,163.44	330.56
Other Purchased Services	5,719.68	1,875.32	7,595.00	7,311.46	283.54
Supplies and Materials	4,301.89	1,721.42	6,023.31	6,022.81	0.50
Total Support Services School Administration	<u>259,701.57</u>	<u>3,596.74</u>	<u>263,298.31</u>	<u>262,683.31</u>	<u>615.00</u>
Undistributed Expenditures - Security					
Salaries	132,506.11	(60,938.00)	71,568.11	42,977.71	28,590.40
General Supplies	40,110.00	(39,457.47)	652.53	502.53	150.00
Total Undistributed Expenditures - Security	<u>172,616.11</u>	<u>(100,395.47)</u>	<u>72,220.64</u>	<u>43,480.24</u>	<u>28,740.40</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>172,616.11</u>	<u>(100,395.47)</u>	<u>72,220.64</u>	<u>43,480.24</u>	<u>28,740.40</u>
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	350.00		350.00		350.00
Total Student Transportation Services	<u>350.00</u>	<u>-</u>	<u>350.00</u>	<u>-</u>	<u>350.00</u>
Undistributed Expenditures Before Unallocated Benefits	<u>916,635.55</u>	<u>(96,320.91)</u>	<u>820,314.64</u>	<u>731,928.18</u>	<u>88,386.46</u>
Unallocated Benefits:					
Group Insurance	2,076,963.00		2,076,963.00	2,076,963.00	-
Total Personal Services - Employee Benefits	<u>2,076,963.00</u>	<u>-</u>	<u>2,076,963.00</u>	<u>2,076,963.00</u>	<u>-</u>
	<u>2,993,598.55</u>	<u>(96,320.91)</u>	<u>2,897,277.64</u>	<u>2,808,891.18</u>	<u>88,386.46</u>
	<u>7,732,964.14</u>	<u>(155,465.00)</u>	<u>7,577,499.14</u>	<u>6,912,896.66</u>	<u>664,602.48</u>
Total School Based Expenditures	<u>7,732,964.14</u>	<u>(155,465.00)</u>	<u>7,577,499.14</u>	<u>6,912,896.66</u>	<u>664,602.48</u>
Total Capital Outlay					
Operating Transfer In	<u>\$ 7,726,058.90</u>	<u>\$ (155,465.00)</u>	<u>\$ 7,570,593.90</u>	<u>\$ 6,906,633.57</u>	<u>\$ (663,960.33)</u>
Total Other Financing Sources	<u>7,726,058.90</u>	<u>(155,465.00)</u>	<u>7,570,593.90</u>	<u>6,906,633.57</u>	<u>(663,960.33)</u>
(Under) Expenditures and Other Financing (Uses)	(6,905.24)	-	(6,905.24)	(6,263.09)	642.15
Fund Balances, July 1	<u>6,905.24</u>	<u>-</u>	<u>6,905.24</u>	<u>6,905.24</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ (0.00)</u>	<u>\$ 642.15</u>	<u>\$ 642.15</u>

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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, 2021**

	Title I	Title I Re-Allocated	Title I - SIA	IDEA	IDEA Preschool	Title IIA	Title III	Title III Immigrant
<b>REVENUES:</b>								
Local Sources								
State Sources								
Federal Sources	\$ 3,374,168.77	\$ 83,623.17	\$ 527,942.73	\$ 2,998,483.62	\$ 97,098.78	\$ 384,935.97	\$ 190,595.16	\$ 20,910.00
<b>Total Revenues</b>	<u>3,374,168.77</u>	<u>83,623.17</u>	<u>527,942.73</u>	<u>2,998,483.62</u>	<u>97,098.78</u>	<u>384,935.97</u>	<u>190,595.16</u>	<u>20,910.00</u>
<b>EXPENDITURES:</b>								
Instruction:								
Teachers Salaries	111,059.19	14,084.41	29,762.50	193,141.00			109,361.50	
Other Salaries for Instruction				73,550.00	51,429.00			
Purchased Professional - Technical Services		16,000.00	8,133.99	127.00				
Purchased Professional - Educational Services		716.00	6,000.00	1,847,724.43				
Tuition								
Other Purchased Services (400-500 series)								
Textbooks								
Other Objects								
Supplies	16,299.17	52,073.54	473,044.99	157,740.22			5,385.51	12,259.72
<b>Total Instruction</b>	<u>127,358.36</u>	<u>82,873.95</u>	<u>516,941.48</u>	<u>2,272,282.65</u>	<u>51,429.00</u>	<u>-</u>	<u>114,747.01</u>	<u>12,259.72</u>
Support Services:								
Salaries of Program Directors				79,094.48				
Salaries of Other Professional Staff				37,170.00				
Salaries of Secretarial and Clerical Staff								
Other Salaries	20,000.00							
Salaries - Community Parent Involvement								
Salaries of Master Teachers		749.22	1,185.13	99,381.95	45,669.78		68,561.27	
Other Support Services - Employee Benefits	794,788.71			411,924.13				
Purchased Professional - Technical Services			317.72			2,749.99		2,800.00
Purchased Professional - Educational Services								
Contracted Pre-K								
Contracted Professional - Educational Services - Head Start				4,737.75			7,286.88	4,000.00
Other Purchased Services (400-500 series)								
Rentals								
Contracted Services - Transportation								
Travel								
Other Objects				195.00				
Supplies & Materials	4,326.05		9,498.40	87,982.66		1,049.82		1,850.28
<b>Total Support Services</b>	<u>819,114.76</u>	<u>749.22</u>	<u>11,001.25</u>	<u>720,485.97</u>	<u>45,669.78</u>	<u>3,799.81</u>	<u>75,848.15</u>	<u>8,650.28</u>
Facilities Acquisitions and Construction Services:								
Instructional Equipment				5,715.00				
Non - Instructional Equipment								
<b>Total Facilities Acquisitions and Const. Services:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,715.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)								
Transfer from General Fund	(2,427,695.65)							
Contribution to School Based Budgets	(2,427,695.65)							
<b>Total Outflows</b>	<u>3,374,168.77</u>	<u>83,623.17</u>	<u>527,942.73</u>	<u>2,998,483.62</u>	<u>97,098.78</u>	<u>384,935.97</u>	<u>190,595.16</u>	<u>20,910.00</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
**For the Year Ended June 30, 2021**

	Title IV	Perkins Grant	ESSER Elementary & Secondary School Emergency Relief Fund	ESSER II Elementary & Secondary School Emergency Relief Fund	Corrective Speech	Examination & Classification	Non-Public Compensatory Education	Textbooks
<b>REVENUES:</b>								
Local Sources								
State Sources	\$ 257,958.86	\$ 76,869.91	\$ 2,486,709.13	\$ 1,129,961.68	\$ 40,102.00	\$ 76,725.00	\$ 134,991.00	\$ 21,302.45
Federal Sources	257,958.86	76,869.91	2,486,709.13	1,129,961.68	40,102.00	76,725.00	134,991.00	21,302.45
<b>Total Revenues</b>								
<b>EXPENDITURES:</b>								
Instruction:								
Teachers Salaries				196,053.75				
Other Salaries for Instruction				30,187.50				
Purchased Professional - Technical Services		138.00						
Purchased Professional - Educational Services			6,125.00	5,250.00	40,102.00	76,725.00	134,991.00	
Tuition	1,107.67		30,000.00					21,302.45
Textbooks								
Other Objects	55,561.94	44,445.32	1,763,866.90	19,883.92				
Supplies	56,669.61	44,583.32	1,799,991.90	251,375.17	40,102.00	76,725.00	134,991.00	21,302.45
<b>Total Instruction</b>								
Support Services:								
Salaries of Program Directors		3,859.00						
Salaries of Other Professional Staff								
Salaries of Secretarial and Clerical Staff								
Other Salaries				34,524.50				
Salaries - Community Parent Involvement								
Salaries of Master Teachers								
Other Support Services - Employee Benefits		295.21		819.12				
Purchased Professional - Technical Services		602.00						
Purchased Professional - Educational Services								
Contracted Pre-K								
Purchased Professional - Educational Services - Head Start	20,600.00	6,624.00	74,692.00					
Other Purchased Services (400-500 series)								
Rentals								
Contracted Services - Transportation								
Travel		311.38						
Other Objects			418,975.23	843,242.89				
Supplies & Materials			493,667.23	878,586.51				
<b>Total Support Services</b>	20,600.00	11,691.59						
Facilities Acquisitions and Construction Services:								
Instructional Equipment	180,689.25	20,595.00	193,050.00					
Non - Instructional Equipment								
<b>Total Facilities Acquisitions and Const. Services:</b>	180,689.25	20,595.00	193,050.00					
Other Financing Sources (Uses)								
Transfer from General Fund								
Contribution to School Based Budgets								
<b>Total Outflows</b>	257,958.86	76,869.91	2,486,709.13	1,129,961.68	40,102.00	76,725.00	134,991.00	21,302.45
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
**For the Year Ended June 30, 2021**

	Non Public							
	Preschool Education Aid	Nursing	Security Aid	ESL	Supplemental Instruction	Family Friendly Centers	DECE Wrap Around	CARES Digital Divide
<b>REVENUES:</b>								
Local Sources								
State Sources	\$ 17,382,624.88	\$ 38,148.00	\$ 64,476.55	\$ 17,408.00	\$ 49,378.00	\$ 32,103.14	\$ 134,959.20	\$ 2,085,929.00
Federal Sources								
<b>Total Revenues</b>	<b>17,382,624.88</b>	<b>38,148.00</b>	<b>64,476.55</b>	<b>17,408.00</b>	<b>49,378.00</b>	<b>32,103.14</b>	<b>134,959.20</b>	<b>2,085,929.00</b>
<b>EXPENDITURES:</b>								
Instruction:								
Teachers Salaries	1,473,397.42					18,225.00		
Other Salaries for Instruction	312,350.15							
Purchased Professional - Technical Services	166,171.63			17,408.00	49,378.00			
Purchased Professional - Educational Services	450,878.00							
Tuition	225.00	38,148.00						
Other Purchased Services (400-500 series)								
Textbooks								
Other Objects	129,638.03					1,912.69		2,085,929.00
Supplies	2,532,660.23	38,148.00	-	17,408.00	49,378.00	20,137.69	-	2,085,929.00
<b>Total Instruction</b>								
Support Services:								
Salaries of Program Directors	335,030.64					4,470.00		
Salaries of Other Professional Staff	473,696.00					5,360.00		
Salaries of Secretarial and Clerical Staff	79,923.13							
Other Salaries	161,082.46							
Salaries - Community Parent Involvement	70,908.32							
Salaries of Master Teachers	303,074.00					2,145.45		
Other Support Services - Employee Benefits	1,498,102.00							
Purchased Professional - Technical Services	112,244.77							
Purchased Professional - Educational Services	11,245,791.88							
Contracted Pre-K	587,185.50							
Other Purchased Services - Educational Services - Head Start								
Rentals	107,354.70							
Contracted Services - Transportation	743,000.00							
Travel	16.62							
Other Objects								
Supplies & Materials	33,516.63		64,476.55				134,959.20	
<b>Total Support Services</b>	<b>15,750,926.65</b>	<b>-</b>	<b>64,476.55</b>	<b>-</b>	<b>-</b>	<b>11,965.45</b>	<b>134,959.20</b>	<b>-</b>
Facilities Acquisitions and Construction Services:								
Instructional Equipment	-							
Non - Instructional Equipment	30,400.00							
<b>Total Facilities Acquisitions and Const. Services:</b>	<b>30,400.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other Financing Sources (Uses)								
Transfer from General Fund	931,362.00							
Contribution to School Based Budgets	931,362.00							
<b>Total Outflows</b>	<b>17,382,624.88</b>	<b>38,148.00</b>	<b>64,476.55</b>	<b>17,408.00</b>	<b>49,378.00</b>	<b>32,103.14</b>	<b>134,959.20</b>	<b>2,085,929.00</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
**For the Year Ended June 30, 2021**

	Corona Virus Relief Fund	NJSBGJ Safety Grant	Kohls Grant	JAG Grant	NJ Youth Corps	Vineland Municipal Alliance	Vineland Education Foundation	Scholarship Funds
<b>REVENUES:</b>								
Local Sources								
State Sources	\$ 888,544.56	51,957.28	1,113.01	200.00	\$ 386,104.81	2,800.00	179.28	\$ 20,109.58
Federal Sources								
<b>Total Revenues</b>	<u>888,544.56</u>	<u>51,957.28</u>	<u>1,113.01</u>	<u>200.00</u>	<u>386,104.81</u>	<u>2,800.00</u>	<u>179.28</u>	<u>20,109.58</u>
<b>EXPENDITURES:</b>								
Instruction:								
Teachers Salaries					91,199.00		179.28	
Other Salaries for Instruction								
Purchased Professional - Technical Services					5,045.00			
Purchased Professional - Educational Services								
Tuition								
Other Purchased Services (400-500 series)								
Textbooks								
Other Objects	689,770.00		1,113.01					
Supplies	<u>689,770.00</u>	<u>-</u>	<u>1,113.01</u>	<u>-</u>	<u>96,244.00</u>	<u>-</u>	<u>179.28</u>	<u>-</u>
<b>Total Instruction</b>								
Support Services:								
Salaries of Program Directors								
Salaries of Other Professional Staff					159,753.68			
Salaries of Secretarial and Clerical Staff								
Other Salaries					27,380.00			
Salaries - Community Parent Involvement								
Salaries of Master Teachers								
Other Support Services - Employee Benefits					91,514.89			
Purchased Professional - Technical Services								
Purchased Professional - Educational Services					9,000.00			
Contracted Pre-K								
Contracted Professional - Educational Services - Head Start								
Other Purchased Services (400-500 series)	31,899.30							
Rentals	186,875.26							
Contracted Services - Transportation				200.00				25,164.73
Travel								
Other Objects								
Supplies & Materials					2,212.24	2,800.00		
<b>Total Support Services</b>	<u>218,774.56</u>	<u>-</u>	<u>-</u>	<u>200.00</u>	<u>289,860.81</u>	<u>2,800.00</u>	<u>-</u>	<u>25,164.73</u>
Facilities Acquisitions and Construction Services:								
Instructional Equipment		51,957.28						
Non - Instructional Equipment		<u>51,957.28</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Facilities Acquisitions and Const. Services:</b>								
Other Financing Sources (Uses)								
Transfer from General Fund								
Contribution to School Based Budgets								
<b>Total Outflows</b>	<u>888,544.56</u>	<u>51,957.28</u>	<u>1,113.01</u>	<u>200.00</u>	<u>386,104.81</u>	<u>2,800.00</u>	<u>179.28</u>	<u>25,164.73</u>
Excess (Deficiency) of Revenues Over (Under)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,055.15)
Expenditures and Other Financing Sources (Uses)								

**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
**For the Year Ended June 30, 2021**

	Athletic Account Funds	Student Activity Account Funds	Totals 2021
<b>REVENUES:</b>			
Local Sources	\$ 20,307.58	\$ 152,049.05	\$ 248,715.78
State Sources			18,378,323.03
Federal Sources			14,603,731.34
<b>Total Revenues</b>	<u>20,307.58</u>	<u>152,049.05</u>	<u>33,230,770.15</u>
<b>EXPENDITURES:</b>			
Instruction:			
Teachers Salaries			2,236,463.05
Other Salaries for Instruction			467,516.65
Purchased Professional - Technical Services			138.00
Purchased Professional - Educational Services			525,456.62
Tuition			2,298,602.43
Other Purchased Services (400-500 series)			76,196.67
Textbooks			21,302.45
Other Objects			-
Supplies			5,488,923.96
<b>Total Instruction</b>	<u>-</u>	<u>-</u>	<u>11,114,599.83</u>
Support Services:			
Salaries of Program Directors			339,500.64
Salaries of Other Professional Staff			721,753.16
Salaries of Secretarial and Clerical Staff			117,093.13
Other Salaries			242,966.96
Salaries - Community Parent Involvement			70,908.32
Salaries of Master Teachers			303,074.00
Other Support Services - Employee Benefits			2,603,212.73
Purchased Professional - Technical Services			412,526.13
Purchased Professional - Educational Services			127,112.48
Contracted Pre-K			11,245,791.88
Purchased Professional - Educational Services - Head Start			587,185.50
Other Purchased Services (400-500 series)			75,147.93
Rentals			368,921.96
Contracted Services - Transportation			743,000.00
Travel			216.62
Other Objects	22,598.90	157,741.29	206,011.30
Supplies & Materials			1,604,889.95
<b>Total Support Services</b>	<u>22,598.90</u>	<u>157,741.29</u>	<u>19,769,332.69</u>
Facilities Acquisitions and Construction Services:			
Instructional Equipment			206,999.25
Non - Instructional Equipment			275,407.28
<b>Total Facilities Acquisitions and Const. Services:</b>	<u>-</u>	<u>-</u>	<u>482,406.53</u>
Other Financing Sources (Uses)			
Transfer from General Fund			931,362.00
Contribution to School Based Budgets			(2,808,831.81)
<b>Total Outflows</b>	<u>22,598.90</u>	<u>157,741.29</u>	<u>33,243,808.86</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<u>\$ (2,291.32)</u>	<u>\$ (5,692.24)</u>	<u>\$ (13,038.71)</u>

**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Schedule of Preschool Education Aid**  
**Budgetary Basis**  
**For the Year Ended June 30, 2021**

<u>District-Wide Total</u>	Total		
	Budgeted	Actual	Variance
<b>EXPENDITURES:</b>			
Instruction:			
Salaries of Teachers	\$ 1,524,321.72	\$ 1,473,397.42	\$ 50,924.30
Other Salaries for Instruction	326,348.46	312,350.15	13,998.31
Purchased Professional - Educational Services	166,171.63	166,171.63	-
Tuition	546,688.00	450,878.00	95,810.00
Other Purchased Services (400-500 series)	225.00	225.00	-
Supplies	135,975.00	129,638.03	6,336.97
<b>Total Instruction</b>	<u>2,699,729.81</u>	<u>2,532,660.23</u>	<u>167,069.58</u>
Support Services:			
Salaries of Program Directors	335,030.64	335,030.64	-
Salaries of Other Professional Staff	473,696.00	473,696.00	-
Salaries of Secretarial and Clerical Staff	79,923.13	79,923.13	-
Other Salaries	162,590.10	161,082.46	1,507.64
Salaries - Community Parent Involvement	70,908.32	70,908.32	-
Salaries of Master Teachers	303,074.00	303,074.00	-
Other Support Services - Employee Benefits	1,498,102.00	1,498,102.00	-
Contracted Pre-K	11,501,022.75	11,245,791.88	255,230.87
Purchased Professional - Educational Services - Head Start	591,320.00	587,185.50	4,134.50
Purchased Professional - Educational Services	120,975.00	112,244.77	8,730.23
Rentals	115,000.00	107,354.70	7,645.30
Contracted Services - Transportation	743,000.00	743,000.00	-
Travel	250.00	16.62	233.38
Supplies and Materials	47,072.25	33,516.63	13,555.62
<b>Total Support Services</b>	<u>16,041,964.19</u>	<u>15,750,926.65</u>	<u>291,037.54</u>
Facilities Acquisition and Construction Services			
Non-Instructional Equipment	32,000.00	30,400.00	1,600.00
<b>Total Facilities Acquisition and Construction Ser.</b>	<u>32,000.00</u>	<u>30,400.00</u>	<u>1,600.00</u>
<b>Total Expenditures</b>	<u>\$ 18,773,694.00</u>	<u>\$ 18,313,986.88</u>	<u>\$ 459,707.12</u>

**CALCULATION OF BUDGET & CARRYOVER**

Total 2019-20 Preschool Education Aid Allocation	\$ 17,331,702.00
Add: Actual Carryover June 30, 2020	1,061,029.82
	<u>18,392,731.82</u>
Add: Budgeted Transfer from the General Fund	931,362.00
Total Preschool Education Aid Funds Available for 2020/2021 Budget	19,324,093.82
Less: 2020/2021 Budgeted Preschool Education Aid - Prior Year Budget Carryover Available & Unbudgeted Preschool Education Aid Funds, June 30, 2021	<u>(18,773,694.00)</u>
	550,399.82
Add: June 30, 2021 Unexpended Preschool Education Aid	459,707.12
2020-2021 Carryover - Preschool Education Aid	<u>\$ 1,010,106.94</u>
2020-21 Preschool Education Carryover Budgeted for Preschool Programs 2021-2022	<u>\$ 550,640.00</u>

See Accompanying Auditor's Report

## **CAPITAL PROJECTS FUND DETAIL STATEMENT**

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, 2021**

Revenues and Other Financing Sources:	
State Sources - SDA Grants	\$ (52,636.97)
Total Revenues and Other Financing Sources	(52,636.97)
Expenditures and Other Financing Uses:	
Purchased Professional and Technical Services	11,249.96
Construction Services	130,244.87
Total Expenditures and Other Financing Uses	141,494.83
Excess (Deficiency) of Revenues and Other Financing Sources	
Over (Under) Expenditures and Other Financing Uses	(194,131.80)
Fund Balance, July 1	411,258.41
Fund Balance, June 30	\$ 217,126.61

**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, 2021**

	Prior Year	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources -- SDA Grant	\$ 11,634,090.41	\$ 145,916.25	\$ 11,780,006.66	\$ 11,780,006.66
Total Revenues and Other Financing Sources	11,634,090.41	145,916.25	11,780,006.66	11,780,006.66
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	30,192.57	9,871,967.88	9,987,691.56
Total Expenditures and Other Financing Uses	11,537,747.73	30,192.57	11,567,940.30	11,780,006.66
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 96,342.68	\$ 115,723.68	\$ 212,066.36	\$ -
 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	2,337,480.70			
Revised Authorized Cost	11,780,006.66			
Percentage Increase over Original Authorized Cost	25%			
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, 2021**

	Prior Year	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources -- SDA Grant	\$ 44,579,842.36	\$ 15,299.65	\$ 44,595,142.01	\$ 44,595,142.01
Total Revenues and Other Financing Sources	44,579,842.36	15,299.65	44,595,142.01	44,595,142.01
Expenditures and Other Financing Uses:				
Purchased Professional and Technical Services	3,783,864.18	10,239.40	3,794,103.58	3,799,163.83
Construction services	40,695,925.88	100,052.30	40,795,978.18	40,795,978.18
Total Expenditures and Other Financing Uses	44,479,790.06	110,291.70	44,590,081.76	44,595,142.01
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 100,052.30	\$ (94,992.05)	\$ 5,060.25	\$ -
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	(786,880.84)			
Revised Authorized Cost	44,595,142.01			
Percentage Increase over Original Authorized Cost	-2%			
Percentage Completion	100%			
Original Target Completion Date	2021			
Revised Target Completion Date	2021			

**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, 2021**

	Prior Year	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources -- SDA Grant	\$ 18,156,366.90	\$ (213,852.87)	\$ 17,942,514.03	\$ 17,942,514.03
Total Revenues and Other Financing Sources	18,156,366.90	(213,852.87)	17,942,514.03	17,942,514.03
Expenditures and Other Financing Uses:				
Purchased Professional and Technical Services	1,268,122.07	1,010.56	1,269,132.63	1,269,132.63
Construction services	16,673,381.40		16,673,381.40	16,673,381.40
Total Expenditures and Other Financing Uses	17,941,503.47	1,010.56	17,942,514.03	17,942,514.03
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	(61,449.22)			
Revised Authorized Cost	17,942,514.03			
Percentage Increase over Original Authorized Cost	-0.34%			
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, 2021**

Project Title / Issue	Original Date	Appropriations	Expenditures to Date		Unexpended Balance 06/30/21
			Prior Years	Current Year	
SDA Grants: (SDA Managed Projects)					
Vineland Senior High School South	2002	\$ 11,780,006.66	\$ 11,537,747.73	\$ 30,192.57	\$ 212,066.36
Petway School	2004	17,942,514.03	17,941,503.47	1,010.56	(0.00)
Lincoln Avenue Middle School	2016	44,595,142.01	44,479,790.06	110,291.70	5,060.25
<b>Total</b>		<b>\$ 74,317,662.70</b>	<b>\$ 73,959,041.26</b>	<b>\$ 141,494.83</b>	<b>\$ 217,126.61</b>

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## **LONG-TERM DEBT SCHEDULES**

The Long-Term Debt Schedules are used to reflect the outstanding principal balances of the general long-term liabilities of the school district. This includes serial bonds outstanding and obligations under capital leases.



**CITY OF VINELAND SCHOOL DISTRICT**  
**Schedule of Obligations Under Capital Leases**  
**For the Fiscal Year Ended June 30, 2021**

Description	Amount of Original Issue	Balance		Issued Current Year	Retired Current Year	Balance June 30, 2021
		June 30, 2020	June 30, 2021			
17-18 Turf Field/Phone System	\$ 2,400,000.00	\$ 1,071,818.53	\$ -	-	530,340.69	\$ 541,477.84
18-19 Passenger Buses/Dodge Caravans/Box Truck/Security Vehicle	782,300.00	473,851.87	-	-	153,246.09	320,605.78
19-20 10-54 Passenger Buses	937,390.20	794,273.79	-	-	125,559.86	668,713.93
20-21 22-54 Passenger Buses/6 Special Ed Buses	2,931,114.00	2,931,114.00	-	-	424,042.24	2,507,071.76
20-21 Other Vehicles	731,570.00	731,570.00	-	-	144,181.43	587,388.57
20-21 Bus Yard	3,165,000.00	3,165,000.00	-	-	615,000.00	2,550,000.00
		<u>\$ 9,167,628.19</u>	<u>\$ -</u>	<u>-</u>	<u>1,992,370.31</u>	<u>\$ 7,175,257.88</u>

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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,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Governmental activities</b>										
Invested in capital assets, net of related det	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	163,763,947.43
Restricted	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	30,378,412.80
Unrestricted	(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)	(78,950,620.48)
<b>Total governmental activities net position</b>	<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>	<u>115,191,739.75</u>
<b>Business-type activities</b>										
Invested in capital assets, net of related det	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	122,587.02
Unrestricted	217,691.30	34,541.00	(399,991.88)	(625,373.19)	(362,521.00)	(499,913.34)	(536,935.21)	(5,509,079.35)	(693,762.69)	(260,223.16)
<b>Total business-type activities net position</b>	<u>840,090.66</u>	<u>581,749.00</u>	<u>69,440.78</u>	<u>(235,940.53)</u>	<u>(155,000)</u>	<u>(125,777.42)</u>	<u>(213,891.29)</u>	<u>(5,062,836.87)</u>	<u>(509,099.53)</u>	<u>(137,636.14)</u>
<b>District-wide</b>										
Invested in capital assets, net of related det	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	163,886,534.45
Restricted	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	30,378,412.80
Unrestricted	(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)	(79,210,843.64)
<b>Total district net position</b>	<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>	<u>115,054,103.61</u>

(1)

(2)

(1) = As restated for GASB 68.  
(2) = As restated for GASB 84.

Source: CAFR, A-1

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Expenses</b>										
Governmental activities:										
Instruction										
Regular	51,346,463.44	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	87,406,505.59
Special education	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	30,041,805.56
Other special education	5,992,774.54	5,899,170.80	7,827,459.96	9,016,734.57	9,119,523.00	9,372,179.12	9,462,225.56	8,734,138.95	6,523,639.63	7,063,717.17
Other instruction	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	5,872,230.85	6,163,624.13	6,333,355.55
Nonpublic school programs										
Adult/continuing education programs										
Support Services:										
Tuition	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	6,344,084.79
Student & instruction related services	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	56,188,078.28
General administration	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	8,472,428.48
School Administrative Services	7,371,242.67	5,257,445.00	7,737,788.75	7,853,123.27	8,091,946.00	7,835,783.78	7,880,671.77	7,017,757.31	6,607,260.86	6,866,444.92
Central Services										
Administrative information technology										
Plant Operations and Maintenance	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	19,812,479.44
Pupil transportation	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	12,161,868.62
Other support services	44,052,549.29	50,248,908.00	-	-	-	5,180,247.66	5,596,335.55	7,296,983.27	6,817,622.15	2,803,648.82
Internal Service Fund										
Special Schools	200,048.87	44,801.00	22,365.74	1,100.00						
Transfer to Charter School	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	4,410,208.80
Interest on long-term debt										
Unallocated depreciation										
Total governmental activities expenses	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	247,904,626.02
Business-type activities:										
Food service	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	3,535,684.65
Child Care										
Supplemental Educational Services	11,218.83									
Total business-type activities expense	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	3,535,684.65
Total district expenses	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	251,440,310.67
<b>Program Revenues</b>										
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	940,246.79
Internal Service Fund										
Operating grants and contributions		28,424,302.00	26,793,681.29	59,449,345.05	72,466,859.00	102,584,983.63	113,157,209.89	79,779,809.80	60,751,177.20	2,749,953.37
Capital grants and contributions	17,739.83									
Total governmental activities program revenues	824,675.83	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	68,565,058.62	95,487,225.39

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Program Revenues (cont'd)</b>										
Business-type activities:										
Charges for services	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	38,819.10
Food service										
Child care										
Supplemental Educational Services										
Operating grants and contributions	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	3,867,921.01
Capital grants and contributions	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	3,906,740.11
Total business-type activities program revenues	6,441,147.48	35,621,172.00	34,713,836.93	67,325,488.67	80,097,961.00	114,875,842.08	126,595,458.33	93,862,049.44	73,747,549.82	99,393,965.50
Total district program revenues										
<b>Net (Expense)/Revenue</b>										
Governmental activities	(202,215,689.33)	(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)	(167,146,908.73)	(152,417,400.63)
Business-type activities	(491,100.91)	(88,519.00)	(521,837.93)	(560,983.33)	(50,931.00)	(130,547.47)	(218,352.73)	(175,670.95)	(116,156.58)	371,055.46
Total district-wide net expense	(202,706,770.24)	(176,283,852.16)	(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)	(152,046,345.17)
<b>General Revenues and Other Changes in Net Assets</b>										
Governmental activities:										
Property taxes levied for general purposes, net	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	24,703,562.00	25,691,704.00
Federal and State Aid Not Restricted	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	137,675,467.45
Federal and State Aid Restricted	28,471,327.88									
Tuition Received										
Investment earnings	77,931.85									
Miscellaneous income	483,925.18									
Bad Debt Expense										
Capital Contributions										
Transfers										
Special Item - Judgment Against the District		173,973.00		(250,000.00)	(250,000.00)		(125,777.42)			
Special Item - Loss on disposition of assets										
Total governmental activities	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	161,866,834
Business-type activities:										
Investment earnings	5,197.45									
Miscellaneous										
Bad Debt Expense		4,150.00	9,529.49	5,602.02	4,563.00	4,925.13	4,461.44	5,333.00	6,508.70	407.93
Capital Contributions										
Transfers										
Special Item - Judgment Against the District										
Special Item - Loss on disposition of assets		(173,973.00)		250,000.00	250,000.00		125,777.42	(15,222.00)		
Total business-type activities	5,197.45	(169,823.00)	9,529.49	255,602.02	32,153.00	4,925.13	130,238.86	(9,889.00)	6,508.70	407.93
Total district-wide	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	162,765,309.38	161,867,241.79
<b>Change in Net Position</b>										
Governmental activities	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)	9,449,433.23
Business-type activities	(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)	371,463.39
Total district	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)	9,820,896.62

Source: CAFR, A-2

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Nonspendable	\$589,834.18	\$455,143.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
Restricted	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	28,325,413.24
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	7,413,395.61	762,418.00	-	-	-	-	-	-	-	1,547,319.66
Unassigned	(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)	(6,184,660.11)
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-
Total general fund	<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>\$ 6,904,307.09</u>	<u>\$ 2,004,778.13</u>	<u>\$ 13,061,080.00</u>	<u>\$ 23,688,072.79</u>
All Other Governmental Funds										
Nonspendable	\$26,857.74	\$0.00	26,848.11	26,842.93	26,838.00	26,858.29	26,848.01	26,867.83	26,864.51	-
Restricted	-	26,853.24	-	-	-	-	-	-	-	-
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)	(144,823.92)
Permanent fund	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	<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>	<u>\$ (144,823.92)</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*

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Revenues</b>										
Tuition	21,731,439.00	21,731,439.00	21,731,439.00	21,731,439.00	22,168,068.00	22,609,389.00	23,061,577.00	23,753,425.00	24,703,562	25,691,704
Tuition charges	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	940,247
Miscellaneous	499,559.59	746,820.00	1,379,265.56	2,154,499.99	786,045.00	643,374.74	1,350,757.48	1,424,863.62	1,330,624	1,036,226
Federal sources	14,118,197.99	8,462,664.00	6,737,894.06	7,279,505.58	7,226,059.00	8,151,879.27	7,858,554.53	8,221,671.19	8,417,779	14,548,729
State sources	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	183,474,457
Local sources	88,743.69	70,761.00	17,511.89							
Total revenue	205,304,001	204,358,161	202,632,306	205,901,761	211,442,321	228,874,700	231,060,393	217,609,472	213,850,398	225,691,363
<b>Expenditures</b>										
Instruction										
Regular instruction	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	46,410,984.18	44,252,092.67	50,412,923.10
Special education instruction	16,901,059.34	16,566,811.00	16,745,116.46	17,133,173.41	17,871,363.00	17,089,933.91	17,274,625.95	17,045,707.25	17,761,318.08	17,326,790.59
Other special instruction	5,992,774.54	5,911,705.00	5,532,370.26	5,635,391.32	5,515,948.00	5,244,732.55	5,104,564.28	5,167,516.66	4,012,167.74	4,074,056.48
Other instruction	2,897,672.27	3,174,407.00	2,292,478.47	1,948,340.60	2,020,872.00	2,460,885.82	2,993,542.86	3,467,557.44	3,790,751.07	3,652,796.23
Adult/continuing education										
Support Services:										
Tuition	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	6,344,084.79
Student & inst. related services	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	32,407,073.16
General administration	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	5,677,655.63
School administrative services	7,368,011.42	5,289,326.00	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	4,601,403.63
Central services										
Admtn. information technology	14,625,883.65	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	12,753,663.98	14,517,421.49
Plant operations and maintenance	9,582,228.01	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	8,149,924.24
Pupil transportation										
Other Support Services	44,093,509.68	50,248,908.00	50,986,687.03	51,321,801.81	53,861,105.00	55,332,389.33	58,011,513.09	62,961,863.29	60,082,192.12	63,020,602.67
Employee benefits	200,048.87	45,053.00	15,807.88	1,100.00						
Special Schools	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	4,410,208.80
Transfer to Charter School	2,481,119.19	4,785,828.00	2,790,213.29	3,146,885.06	8,663,250.00	23,047,728.10	23,361,432.21	7,136,975.88	61,203.65	1,207,002.19
Capital outlay	199,802,145.02	206,486,404.00	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	215,801,943.00
Total expenditures	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	9,889,419.81
Excess (Deficiency) of revenues over (under) expenditures										
<b>Other Financing sources (uses)</b>										
Transfers in	-	173,973.00	1,456,429.80	(250,000.00)	(250,000.00)	-	-	-	-	-
Transfers out	-	-	(1,456,429.80)				(125,777.42)			
Prior Year Grantor Adjustment	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	173,973.00	(1,456,429.80)	(250,000.00)	(250,000.00)	-	(125,777.42)	-	-	-
Net change in fund balances	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	9,889,419.81
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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Adult Education Fees	\$ 114,583.33									
Advertising Fees - Buses					16,859.00	17,823.84	16,859.00	7,499.83	11,463.66	
Auction Proceeds									757.25	1,919.45
Bid Deposits	1,000.00									
Book Fines		1,444.00	8,727.05	3,076.05	1,844.00	2,965.05	2,226.00	2,803.63	244.48	22.59
Bully Prevention	7,268.00								500.00	
Career Counsel Settlements										
Cancelled Purchase Order Refund	2,957.41									
Collections - Prior Year's Fees	1,247.11									
Computer Trade-In	682.60									
Copies										
Energy Curtailment							22,729.98		15.00	
E-Rate Refunds							145,332.27	124,259.16	23,409.43	
Fees - Telephone Mtce Agreement									45,120.00	
Fines		22,586.00	18,190.00	300.00					10.00	
GED Testing Fees	3,025.00								2,100.00	
General Election									8,025.31	
GOV Deals										
Interest on Investments	76,579.74	84,985.00	88,324.59	98,622.28	84,374.00	89,938.72	88,516.00	97,029.16	68,004.82	24,108.78
Internet Services	217.50									
Legal Settlements	407.02									
NJEA Reimburs-Teacher										
OPRA Requests	68,820.68	347,775.00	951,246.41	424,850.99	323,136.00	15,166.55	19,876.96	179,431.30	62,417.08	202,256.29
Other									534.18	
Printing Fees									98.00	155,406.31
Prior Year Refunds	26,678.16									
Proceeds from Auction										
Proceeds - School Sale										
Refunds	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	36,614.30
Rentals	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	20,450.00
Restitution									322.00	
Sale of Property									521,782.20	299,788.33
Sale of Vehicle									2,000.00	
Sales of DVDs/CDs	2,487.45									
Scrap Metal Proceeds	2,526.89									
Television - CC Tech										
Textbook Sales and Rentals	3,386.78									
Transcripts									588.65	
Warehouse Rentals										
Wood Street School										
Transportation Fees										
	<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>	<u>\$ 838,155.34</u>

Source: School District records



**CITY OF VINELAND SCHOOL DISTRICT**  
**ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY,**  
**LAST TEN FISCAL YEARS**  
 Unaudited

Fiscal Year Ended June 30	Vacant Land	Residential	Farm Reg.	Ofarm	Commercial <sup>a</sup>	Industrial <sup>a</sup>	Apartment	Total Assessed Value	Less: Tax-Exempt Property	Public Utilities <sup>b</sup>	Net Valuation Taxable	Estimated Actual Value (County Equalized)	Total Direct School Tax Rate <sup>c</sup>
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	6,738,794	2,123,712,834	4,152,745,055	1.021
2013 <sup>d</sup>	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	14,965,000	11,096,363	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	3,988,803,641	4,071,468,065	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	4,205,650,115	0.581
2017	51,680,600	2,535,566,900	51,511,500	4,706,800	862,766,800	249,865,900	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	234,393,000	110,943,600	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
2021	51,219,500	2,557,141,900	47,404,700	4,570,900	822,883,500	256,354,800	109,099,400	3,948,674,700	16,298,700	-	3,832,376,000	4,006,639,217	0.688

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

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

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

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

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

R = Revaluation

Source: Municipal Tax Assessor

**CITY OF VINELAND SCHOOL DISTRICT  
DIRECT AND OVERLAPPING PROPERTY TAX RATES  
LAST TEN FISCAL YEARS**

(rate per \$100 of assessed value)  
*Unaudited*

Fiscal Year Ended June 30,	City of Vineland School District Direct Rate (From J-6)			Overlapping Rates				Total Direct and Overlapping Tax Rate
	Basic Rate <sup>a</sup>	General Obligation Debt Service <sup>b</sup>	Total Direct School Tax Rate	City of Vineland	Cumberland County	Special Districts	Open Space	
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
2021	0.698	-	0.698	1.033	1.236	0.035	0.011	3.013

**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

	2021			2012		
	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value
Berks County Real Estate Assoc	\$ 14,200,000.00	5	0.37%	\$ 8,212,800.00	8	0.39%
Cumberland Mall Association	66,000,000.00	1	1.72%	32,367,000.00	1	1.52%
Frank's Realty	10,500,000.00	9	0.27%	9,039,900.00	6	0.42%
Kejzman Enterprises				7,252,400.00	9	0.34%
General Mills Operations				6,887,500.00	10	0.32%
Landis Avenue Properties LLC	10,549,200.00	8	0.28%			
LBW Vineland, LLC	17,579,600.00	3	0.46%			
Luca Realty				9,411,500.00	4	0.44%
Lucca Freezer & Cold Storage LLC	14,497,300.00	4	0.38%			
Maintree Shopping/Office Center	13,410,200.00	6	0.35%	8,533,600.00	7	0.40%
NA Real Property Associates LLC	10,697,400.00	7	0.28%			
Robro/Roth Corporation				13,817,100.00	3	0.65%
UMH NJ Fairview Manor LLC	10,328,500.00	10	0.27%			
Vineland Construction Corp	20,500,000.00	2	0.53%	18,745,900.00	2	0.88%
Wal-Mart				9,277,700.00	5	0.44%
<b>Total</b>	<b>\$ 157,433,700</b>		<b>4.38%</b>	<b>\$ 123,545,400</b>		<b>5.80%</b>

Total Assessed Value

\$ 3,832,376,000.00

\$ 2,129,712,834.00

**2021 Source: Municipal Tax Assessor**

2021 Net Assessed Value Totals 4,236,073,837.00

2012 Source: Exhibit J-8 from CAFR Fiscal Year Ending 2012

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

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy <sup>a</sup>		Collections in Subsequent Years
		Amount	Percentage of Levy	
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 <sup>b</sup>	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
2021	113,094,171.94	110,478,319.62	97.69%	2,110,770.86

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

<sup>a</sup> 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

<sup>b</sup> 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 <sup>a</sup>	Per Capita <sup>a</sup>
	General Obligation Bonds	Capital Leases	Compensated Absences Payable	Net OPEB Obligation	Net Pension Liability	Compensated Absences Payable					
2012	-	-	7,088,599.80	694,122.00	-	389,306.53	8,172,028.33	0.37%	134.07		
2013	-	-	6,225,191.00	632,423.00	-	290,699.00	7,148,313.00	0.32%	117.47		
2014	-	-	6,764,129.93	596,606.00	61,510,802.00	303,746.22	69,175,284.15	4.64%	1,133.09		
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	6.64%	1,621.46		
2018	-	-	8,234,439.35	686,398.00	70,990,034.00	310,911.03	80,221,782.38	5.56%	1,328.35		
2019	-	-	6,416,051.83	704,232.00	69,498,162.00	248,920.14	76,867,365.97	5.00%	1,263.14		
2020	-	-	8,617,248.14	725,764.00	67,200,570.00	236,860.97	76,780,443.11	4.87%	1,279.01		
2021	-	-	9,118,242.45	747,296.00	62,755,598.00	193,855.29	72,814,991.74	4.35%	1,223.90		

**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*

Fiscal Year Ended June 30,	General Bonded Debt Outstanding		Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value <sup>a</sup> of Property	Per Capita <sup>b</sup>
	General Obligation Bonds	Deductions			
2012					
2013					
2014					
2015					
2016					
2017					
2018					
2019					
2020					
2021					

**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, 2021**  
*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	224,687,803.90	156,573,407.00	68,114,396.90	100.00%	68,114,396.90
	<u>224,687,803.90</u>	<u>156,573,407.00</u>	<u>68,114,396.90</u>		<u>\$ 68,114,396.90</u>
Overlapping Debt Apportioned to the Municipality:					
County of Cumberland:					
General - b	270,243,520.72	176,330,470.85	93,913,049.87	45.85%	43,063,281.71
Cumberland County Municipal Utilities Authority	4,689,488.00	4,689,488.00	-		-
	274,933,009	181,019,959	93,913,050		43,063,282
	<u>\$ 499,620,812.62</u>	<u>\$ 337,593,365.85</u>	<u>\$ 162,027,446.77</u>		<u>\$ 111,177,678.61</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 2021 Equalized Value, which is 45.85%

The source for this computation was the 2021 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	\$ 3,994,107,441.00
2019	3,947,168,655.00
2018	4,078,641,554.00
	<u>12,019,917,650.00</u>

[A]

4,006,639,216.67

[A/3]

Average equalized valuation of taxable property

160,265,568.67

[B]

<sup>b</sup>

Debt limit (4 % of average equalization value)

160,265,568.67

[C]

Total Net Debt Applicable to Limit

160,265,568.67

[B-C]

Legal debt margin

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Debt limit	\$ 160,265,568.67	\$ 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
Total net debt applicable to limit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal debt margin	<u>\$ 160,265,568.67</u>	<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>

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

Source:

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



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

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Year	Population <sup>a</sup>	Personal Income <sup>b</sup>	Per Capita Personal Income <sup>c</sup>	Unemployment Rate <sup>d</sup>
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%
2021	59,494	1,675,113,064	28,156	8.26%

**Source:**

<sup>a</sup> Population information provided by census.gov

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

<sup>c</sup> vinelandcity.org

<sup>d</sup> Unemployment data provided by the NJ Department of Labor and Workforce Development.

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

Employer	2021			2012		
	Employees	Rank [Optional]	Percentage of Total Municipal Employment	Employees	Rank [Optional]	Percentage of Total Municipal Employment
AJM Packaging	355	6	1.27%			
Argo Merchants Group	700	3	2.50%			
Aunt Kittys Food Inc.						
Chemglass, Inc	246	10	0.88%	212	8	0.82%
City of Vineland	721	2	2.58%	732	2	2.84%
City of Vineland School District (a)	1,505	1	5.38%	2,011	1	7.81%
Corning Glass	260	9	0.93%			
De Rossi & Son Co.						
General Mills/Progresso Foods	260	8	0.93%	420	5	1.63%
Gerresheimer Glass						
Griswold Special Care						
Home Depot						
NFI Industries	532	5	1.90%	182	9	0.71%
Omni Baking	327	7	1.17%	175	10	0.68%
Safeway Fresh Foods				255	6	0.99%
Sun National Bank				480	4	1.86%
Training Schl at Vine/Elwyn NJ	615	4	2.20%	219	7	0.85%
				490	3	1.90%
	<u>5,521</u>		<u>19.73%</u>	<u>5,176</u>		<u>20.10%</u>
Total municipal employment =	27,987.00			25,754.00		

**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>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>	<u>2021</u>
Instruction	1,186	1,164	1,187	633	620	614	570	848	599	603
Regular	-	-	-	505	501	486	510	-	360	352
Special education	-	-	-	19	9	9	7	-	-	-
Other special education	-	-	-	-	-	-	-	-	-	-
Vocational	-	-	-	-	-	-	-	-	-	-
Other instruction	-	-	-	-	-	-	-	-	8	6
Nonpublic school programs	-	-	-	-	-	-	-	-	-	-
Adult/continuing education programs	-	-	-	-	-	-	-	-	-	-
Support Services:										
Student & instruction related services	234	234	213	212	214	203	196	239	169	168
General administration	5	6	5	5	5	5	5	5	5	5
School administrative services	78	78	69	93	78	67	69	46	65	64
Other administrative services										
Central services	36	35	34	34	30	29	28	47	28	28
Administrative Information Technology	16	16	15	15	7	5	5	3	3	2
Plant operations and maintenance	209	211	204	201	188	173	171	94	97	166
Pupil transportation	196	175	171	171	185	183	180	122	113	165
Other support services	60	60	48	-	-	-	-	99	55	-
Special Schools	-	-	-	-	-	-	-	-	-	-
Food Service	70	83	84	83	75	71	68	31	58	33
Child Care										
<b>Total</b>	<b>2,089</b>	<b>2,062</b>	<b>2,030</b>	<b>1,971</b>	<b>1,912</b>	<b>1,845</b>	<b>1,809</b>	<b>1,534</b>	<b>1,560</b>	<b>1,592</b>

Source: School District Records

<sup>a</sup> 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 <sup>a</sup>	Cost Per Pupil	Percentage Change	Teaching Staff <sup>b</sup>	Pupil/Teacher Ratio				Average Daily Enrollment (ADE) <sup>c</sup>	Average Daily Attendance (ADA) <sup>c</sup>	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	High School					
2012	9,758	197,321,025.83	20,221.46	7.50%	874	10.97	7.58	9.6	10,629.20	9,941.50	0.48%	93.53%	
2013	9,758	201,710,576.00	20,671.30	2.22%	879	10.25	6.75	8	9,824.80	9,210.82	-7.57%	93.75%	
2014	9,774	208,417,070.62	21,323.62	3.16%	879	10.25	6.75	8	9,824.80	9,210.82	0.00%	93.75%	
2015	9,774	204,993,035.92	20,973.30	-1.64%	N/A	12.67	10.75	12	N/A	N/A	N/A	N/A	
2016	9,747	203,294,205.00	20,857.11	-0.55%	N/A	12.34	10.50	12	N/A	N/A	N/A	N/A	
2017	9,644	204,817,853.44	21,237.85	1.83%	N/A	11.00	9.50	11	N/A	N/A	N/A	N/A	
2018	9,565	208,609,093.11	21,809.63	2.69%	N/A	12.5	11.25	13	N/A	N/A	N/A	N/A	
2019	9,606	222,769,891.11	23,190.70	6.33%	N/A	12.71	14.03	13	9,742.70	N/A	N/A	N/A	
2020	9,690	202,903,692.39	20,939.49	-9.71%	741	12.29	13.02	14	9,743.67	9,288.26	0.01%	95.33%	
2021	9,421	215,801,943.00	22,906.48	9.39%	632	12.77	14.67	14	9,475.47	8,063.73	-2.75%	85.10%	

Sources: District records

Note: Enrollment based on annual October district count.

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

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

District Building	ELEMENTARY												INTERMEDIATE												HIGH SCHOOL	
	Almond Road Pk	Seabster	O'ypollo	Parkway	Memes	Dane Base	Johnstone	Winston	Duval	Delgado Pk Cir	Leather	Oak & Main Pk	S Vineland Pk	Butler Ave K	Maurice Fee(2)	E Vineland K	Wallace	Veterans Memorial	Lands	Pills	Grassi	Cunningham	Vineland High School - South	Vineland High School - North		
2012	40,000.00	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	5,100.00	4,420.00	119,300.00	98,250.00	88,520.00	76,000.00	36,405.00	21,050.00	628.00	320.00	229,580.00	1,153.00		
Capacity (Students)	180.00	480.00	920.00	556.00	953.00	361.00	447.00	519.00	499.00	460.00	188.00	95.00	57.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	584.00	50.00	1,359.00	1,359.00		
Enrollment	87.00	574.00	743.00	573.00	700.00	442.00	467.00	563.00	589.00	227.00	239.00	95.00	57.00	60.00	521.00	547.00	537.00	584.00	50.00	1,359.00	584.00	50.00	1,359.00	1,359.00		
2013	40,000.00	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	5,100.00	4,420.00	119,300.00	98,250.00	88,520.00	76,000.00	36,405.00	21,050.00	628.00	320.00	229,580.00	1,153.00		
Capacity (Students)	180.00	480.00	920.00	556.00	953.00	361.00	447.00	519.00	499.00	460.00	188.00	95.00	57.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	584.00	50.00	1,359.00	1,359.00		
Enrollment	196.00	780.00	675.00	543.00	654.00	343.00	354.00	527.00	545.00	233.00	226.00	95.00	57.00	60.00	567.00	595.00	490.00	582.00	60.00	1,756.00	582.00	60.00	1,756.00	1,426.00		
2014	40,000.00	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	5,100.00	4,420.00	119,300.00	98,250.00	88,520.00	76,000.00	36,405.00	21,050.00	628.00	320.00	229,580.00	1,153.00		
Capacity (Students)	180.00	480.00	920.00	556.00	953.00	361.00	447.00	519.00	499.00	460.00	188.00	95.00	57.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	584.00	50.00	1,359.00	1,359.00		
Enrollment (3)	180.00	480.00	620.00	556.00	953.00	361.00	447.00	519.00	499.00	460.00	188.00	95.00	57.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	584.00	50.00	1,359.00	1,153.00		
2015	40,000.00	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	5,100.00	4,420.00	119,300.00	98,250.00	88,520.00	76,000.00	36,405.00	21,050.00	628.00	320.00	229,580.00	1,153.00		
Capacity (Students)	180.00	480.00	920.00	556.00	953.00	361.00	447.00	519.00	499.00	460.00	188.00	95.00	57.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	584.00	50.00	1,359.00	1,153.00		
Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
2016	40,000.00	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	5,100.00	4,420.00	119,300.00	98,250.00	88,520.00	76,000.00	36,405.00	21,050.00	628.00	320.00	229,580.00	1,153.00		
Capacity (Students)	180.00	480.00	920.00	556.00	953.00	361.00	447.00	519.00	499.00	460.00	188.00	95.00	57.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	584.00	50.00	1,359.00	1,153.00		
Enrollment (3)	194.00	809.00	682.00	555.00	625.00	351.00	404.00	481.00	527.00	239.00	249.00	N/A	57.00	60.00	559.00	684.00	463.00	460.00	N/A	1,212.00	460.00	N/A	1,212.00	1,366.00		
2017	40,000.00	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	5,100.00	4,420.00	119,300.00	98,250.00	88,520.00	76,000.00	36,405.00	21,050.00	628.00	320.00	229,580.00	1,153.00		
Capacity (Students)	180.00	480.00	920.00	556.00	953.00	361.00	447.00	519.00	499.00	460.00	188.00	95.00	57.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	584.00	50.00	1,359.00	1,153.00		
Enrollment (3)	196.00	780.00	675.00	543.00	654.00	343.00	354.00	527.00	545.00	233.00	226.00	95.00	57.00	60.00	567.00	595.00	490.00	582.00	60.00	1,756.00	582.00	60.00	1,756.00	1,426.00		
2018	40,000.00	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	5,100.00	4,420.00	119,300.00	98,250.00	88,520.00	76,000.00	36,405.00	21,050.00	628.00	320.00	229,580.00	1,153.00		
Capacity (Students)	180.00	480.00	920.00	556.00	953.00	361.00	447.00	519.00	499.00	460.00	188.00	95.00	57.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	584.00	50.00	1,359.00	1,153.00		
Enrollment (3)	180.00	480.00	620.00	556.00	953.00	361.00	447.00	519.00	499.00	460.00	188.00	95.00	57.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	584.00	50.00	1,359.00	1,153.00		
2019	40,000.00	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	5,100.00	4,420.00	119,300.00	98,250.00	88,520.00	76,000.00	36,405.00	21,050.00	628.00	320.00	229,580.00	1,153.00		
Capacity (Students)	180.00	480.00	920.00	556.00	953.00	361.00	447.00	519.00	499.00	460.00	188.00	95.00	57.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	584.00	50.00	1,359.00	1,153.00		
Enrollment (3)	180.00	480.00	620.00	556.00	953.00	361.00	447.00	519.00	499.00	460.00	188.00	95.00	57.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	584.00	50.00	1,359.00	1,153.00		
2020	40,000.00	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	5,100.00	4,420.00	119,300.00	98,250.00	88,520.00	76,000.00	36,405.00	21,050.00	628.00	320.00	229,580.00	1,153.00		
Capacity (Students)	180.00	480.00	920.00	556.00	953.00	361.00	447.00	519.00	499.00	460.00	188.00	95.00	57.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	584.00	50.00	1,359.00	1,153.00		
Enrollment (3)	180.00	480.00	620.00	556.00	953.00	361.00	447.00	519.00	499.00	460.00	188.00	95.00	57.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	584.00	50.00	1,359.00	1,153.00		
2021	40,000.00	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	5,100.00	4,420.00	119,300.00	98,250.00	88,520.00	76,000.00	36,405.00	21,050.00	628.00	320.00	229,580.00	1,153.00		
Capacity (Students)	180.00	480.00	920.00	556.00	953.00	361.00	447.00	519.00	499.00	460.00	188.00	95.00	57.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	584.00	50.00	1,359.00	1,153.00		
Enrollment (3)	180.00	480.00	620.00	556.00	953.00	361.00	447.00	519.00	499.00	460.00	188.00	95.00	57.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	584.00	50.00	1,359.00	1,153.00		

Number of Schools as of June 30, 2020

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

Source: District Facilities Office

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

- (1) Building has been demolished
- (2) Building has been sold
- (3) ASFA 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*

* School Facilities	Project # (s)	2011	2012	2013*	2014	2015	2016	2017	2018	2019	2020	2021
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	323,725.17
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	258,416.77
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	468,125.00	281,347.42	192,861.48	305,016.38
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	85,005.87
Dane Base	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	101,395.13
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	24,131.39
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	61,246.74
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	156,302.58
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	77,593.24
East Vineland K Center	N/A	-	1,206.27	1,343.00	1,498.00	-	-	-	-	-	-	-
Maurice Feis 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	92,272.30
Leuchter 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	12,840.48
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	70,644.23
Pilla Middle School	N/A	-	-	-	-	-	-	-	-	-	-	-
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	23,973.72
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	291.63
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	37,609.41
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	83,834.56
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	239,473.00
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	52,179.45
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	-	-	-
<b>Total School Facilities</b>		<b>955,099.96</b>	<b>1,305,847.60</b>	<b>1,453,976.00</b>	<b>1,621,129.00</b>	<b>1,376,960.48</b>	<b>1,440,731.00</b>	<b>1,585,086.00</b>	<b>1,805,353.00</b>	<b>1,960,292.85</b>	<b>1,343,765.58</b>	<b>2,125,206.70</b>
<b>Other Facilities</b>		<b>690,465.00</b>	<b>770,812.00</b>	<b>668,025.00</b>	<b>744,823.00</b>	<b>1,243,746.35</b>	<b>1,027,886.00</b>	<b>1,239,947.00</b>	<b>1,115,350.31</b>	<b>917,607.00</b>	<b>629,012.50</b>	<b>994,802.66</b>
<b>Grand Total</b>		<b>1,645,564.96</b>	<b>2,076,659.60</b>	<b>2,122,001.00</b>	<b>2,365,952.00</b>	<b>2,620,706.83</b>	<b>2,468,617.00</b>	<b>2,825,033.00</b>	<b>2,920,703.31</b>	<b>2,877,899.85</b>	<b>1,972,778.08</b>	<b>3,120,009.36</b>

\* School facilities as defined under EFCFA.  
(N.J.A.C. 6A:26-1.2 and N.J.A.C. 6A:26A-1.3)  
2013 based upon prior year percentage per location of grand total

Source: School District records

**CITY OF VINELAND SCHOOL DISTRICT  
INSURANCE SCHEDULE  
June 30, 2021  
Unaudited**

	<u>Coverage</u>	<u>Deductible</u>
Building and Contents (All Locations)	\$ 400,000,000	\$ 5,000
Boiler and Machinery	38,627,690	10,000/15,000
Errors & Omissions Part A	6,000,000	20,000
Errors & Omissions Part B	100,000/300,000	20,000
General Automobile Liability	6,000,000	1,000
School Board Legal Liability	6,000,000	-
Workers' Compensation	2,000,000	-
<b>Relocatables</b>		
Building	2,034,476	1,000
Contents	246,350	1,000
<b>Student Accident Insurance</b>		
Catastrophic	1,000,000	
	5,000,000	excess medical
Compulsory	1,000,000	
Daycare	250,000	aggregate maximum
<b>Official Bonds</b>		
Superintendent for Business	10,000	N/A
Treasurer	675,000	N/A
Asst. Business Administrator	200,000	N/A
<b>Position Schedule Bond</b>		
Principals (each)	5,000	N/A
Asst. Principals (each)	5,000	N/A
Financial Secretary (each)	5,000	N/A
Student Activity Record keeper (each)	5,000	N/A
Principal Accountant-School Board Office	5,000	N/A
Senior Accountant-School Board Office	5,000	N/A
Accountant-School Board Office	5,000	N/A
Principal Clerk Typist-School Board Office	5,000	N/A
Clerk Typist-School Board Office	5,000	N/A
Principal Benefits Clerk-School Board Office	5,000	N/A
Financial Advisor-VHS	5,000	N/A
Clerk Driver	5,000	N/A
Adult Ed Tech Coordinator	5,000	N/A
MISC Bonds-public employees blanket bond-cafeteria	10,000	N/A
Faculty Manager of Athletics (each)	7,500	N/A
Faculty Manager of Vld. High Athletic Dept.	7,500	N/A

Source: School District records

Source: School District records

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# **Single Audit Section**





# FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

1535 HAVEN AVENUE • OCEAN CITY, NJ • 08226

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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, 2021, and the related notes to the financial statements, which collectively comprise the City of Vineland School District's basic financial statements, and have issued our report thereon dated February 26, 2022.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Vineland School District's control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the City of Vineland School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Vineland School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

*Michael S. Garcia*

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

February 26, 2022



# F O R D - S C O T T

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

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

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## **Independent Auditor's Report**

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, 2021. 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, 2021.

## **Report on Internal Control Over Compliance**

Management of the City of Vineland School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Vineland School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and NJ OMB 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and NJ OMB 15-08. Accordingly, this report is not suitable for any other purpose.

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

***Michael S. Garcia***

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

**February 26, 2022**

**CITY OF VINELAND SCHOOL DISTRICT**  
**Schedule of Expenditures of Federal Awards**  
**for the Fiscal Year ended June 30, 2021**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal FAIN Number	Grant or Project Number	Program or Award Amount	Grant Period From To	Balance at June 30, 2020		Carryover/(W/over) Amount	Cash Received	Budgetary Expenditures			Balance at June 30, 2021				
						Account Receivable	Due to Grantor			Pass Through	Source	Direct	Total	(MEMO) Pass Through to Sub-Recipients	Deferred Revenue	Accounts Receivable	Due to Grantor
U.S. Department of Health and Human Services Special Assistance Program (SEMI)	93.778	2005NAJWAP	N/A	\$ 368,148	7/1/2020	6/30/2021	\$ -	\$ -	\$ 368,148.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total General Fund									\$ 368,148.45				\$ -	\$ -	\$ -		
U.S. Department of Education Passed-Through State Department of Education																	
Special Revenue Fund:																	
Title I, Title I	84.010	S0104.190030	NCLB	3,957,599	7/1/2019	6/30/2020	(955,915.89)	(79,523.11)	1,055,339.00						(964,841.57)		
Title I, Reallocated	84.010	S0104.190030	NCLB	3,702,990	7/1/2020	6/30/2021		79,523.11	2,230,804.09								
Title I, Reallocated	84.010	S0104.190030	NCLB	174,509	7/1/2019	6/30/2020	(123,840.30)	(12,940.00)	136,780.30						(70,683.17)		
Title I, SEA	84.010	S0104.190030	NCLB	231,089	7/1/2020	6/30/2021		12,940.00									
ID.E.A. Part B, Basic Regular	84.027	H327A.180100	FT	640,203	7/1/2020	6/30/2021	(162,056.68)	(243,842.76)	405,901.44						(296,390.41)		
ID.E.A. Part B, Preschool	84.173	H73MA.180114	FT	78,751.4	7/1/2020	6/30/2021	(589,026.71)	(540,641.26)	1,129,667.97						(658,587.02)		
Perkins	84.068A	V048A.190030	N/A	100,591	7/1/2019	6/30/2020	(14,967.84)	13,577.76	28,845.60						(6,487.78)		
Title IV, Immigrant	84.367A	S367A.180029	N/A	557,473	7/1/2019	6/30/2020	(36,025.31)	(50,380.54)	86,405.85						(24,227.97)		
Title III	84.365A	S365A.190030	N/A	182,263	7/1/2019	6/30/2020	(48,542.19)	(23,082.65)	71,624.84						(52,114.16)		
Title III, Immigrant	84.365A	S365A.190030	N/A	192,428	7/1/2020	6/30/2021		23,082.65	115,398.35								
Title IV	84.424	S424A.190031	N/A	236,755	7/1/2019	6/30/2020	(5,388.97)	(35,272.00)	40,660.97						(16,280.00)		
ESSER	84.425	S425D.200027	N/A	3,145,725	7/1/2020	6/30/2021		35,272.00	2,203,681.00								
ESSER II	84.425	S425D.200027	N/A	11,777,381	3/13/2020	9/30/2023			2,086,019.00								
CARES - Digital Divide	84.425	S425D.200027	N/A	2,086,019	7/16/2020	10/31/2020			2,086,019.00								
Corona Virus Relief Fund	21.019	SL100999	N/A	1,069,770	7/1/2020	6/30/2021			1,069,770.00								
Total Special Revenue Fund							(1,937,291.41)		12,973,720.05						(3,748,617.26)		
U.S. Department of Agriculture Passed-through State Department of Education																	
National School Lunch Program	10.555	1920NJ00AN1099	N/A	2,573,533	7/1/2019	6/30/2020	(97,058.50)		97,058.50								
National School Breakfast Program	10.553	1920NJ00AN1099	N/A	2,302,969	7/1/2020	6/30/2021			2,103,401.59						(199,567.25)		
National School Lunch Program	10.553	1920NJ00AN1099	N/A	1,130,210	7/1/2019	6/30/2020	(61,228.20)		61,228.20								
National School Breakfast Program	10.553	1920NJ00AN1099	N/A	1,191,477	7/1/2020	6/30/2021			1,101,786.57						(89,690.09)		
National School Lunch Program	10.555	1920NJ00AN1099	N/A	44,485	7/1/2019	6/30/2020			6,124.80						(1,037.76)		
National School Breakfast Program	10.555	1920NJ00AN1099	N/A	7,163	7/1/2020	6/30/2021											
Fresh Fruit & Vegetable Program	10.582	1920NJ00AL1603	N/A	90,006	7/1/2019	6/30/2020	(16,835.00)		16,835.00						(16,200.85)		
Fresh Fruit & Vegetable Program	10.582	2021NJ00AL1603	N/A	66,116	7/1/2020	6/30/2021			49,915.36								
Food Distribution Program	10.558	2021NJ00AN1099	N/A	281,343	7/1/2020	6/30/2021			281,342.52								
Total Federal Financial Awards							(175,121.70)		3,717,692.44						(308,496.55)		
							\$ (2,112,413.11)		\$ 17,059,561.82						\$ (4,055,113.81)		
									\$ (18,820,947.08)						\$ 181,315.44		

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

CITY OF VINELAND SCHOOL DISTRICT  
Schedule of Expenditures of State Financial Assistance  
for the Fiscal Year ended June 30, 2021

State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	Balance at June 30, 2020			Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments / Reimbursement Balances	Balance at June 30, 2021		Due to Grantor	MEMO Budgetary Receivable	Cumulative Total Expenditures
			(Accounts Receivable)	Deferred Revenue	Due to Grantor					(Accounts Receivable)	Deferred Revenue/ Interfund Payable			
<b>State Department of Education</b>														
General Fund:														
Equalization Aid	21-495-034-5120-078	\$ 90,551,990.00		\$ -	\$ -	\$ 81,666,660.60	\$ (90,551,990.00)	\$ -	\$ -	\$ -	\$ -	\$ (8,885,329.40)	\$ 90,551,990.00	
Categorical Special Education Aid	21-495-034-5120-089	5,294,946.00				4,766,451.40	(5,294,946.00)					(529,494.60)	5,294,946.00	
Categorical Security Aid	21-495-034-5120-084	3,354,282.00				3,016,853.80	(3,354,282.00)					(335,428.20)	3,354,282.00	
Adjustment Aid	21-495-034-5120-095	31,132,888.00				28,019,689.20	(31,132,988.00)					(3,113,298.80)	31,132,988.00	
School Choice Aid	21-495-034-5120-098	60,586.00				54,526.50	(60,585.00)					(6,058.50)	60,585.00	
<b>School State Aid Public:</b>														
Additional Non Public Transportation Aid	21-495-034-5120-014	148,030.00				13,414.00	(148,030.00)					(148,030.00)	148,030.00	
Additional Non Public Transportation Aid	20-495-034-5120-014	13,414.00				4,314,665.70	(4,794,073.00)					(479,407.30)	4,794,073.00	
Categorical Transportation Aid	21-495-034-5120-014	4,794,073.00				1,668,952.00	(2,021,639.00)					(2,021,639.00)	2,021,639.00	
Extraordinary Aid	20-495-034-5120-044	2,021,639.00											2,021,639.00	
Extraordinary Aid	20-495-034-5120-044	1,869,952.00											1,869,952.00	
On-Behalf Teachers' Pension and Annuity Fund	21-495-034-5094-002	17,422,286.00				17,422,286.00	(17,422,286.00)						17,422,286.00	
On-Behalf Teachers' Pension and Annuity Fund	21-495-034-5094-001	5,459,873.00				5,459,873.00	(5,459,873.00)						5,459,873.00	
On-Behalf-Teachers Pension & Annuity Fund - Non-contributory Insurance	21-495-034-5094-004	6,073.00				6,073.00	(6,073.00)						6,073.00	
Reimbursed TPAF Social Security Contributions	21-495-034-5095-002	4,803,383.77				4,565,022.80	(4,803,383.77)					(238,360.97)	4,803,383.77	
Reimbursed TPAF Social Security Contributions	20-495-034-5095-002	4,729,813.85				229,409.92							4,729,813.85	
Total General Fund						151,204,877.92	(166,060,148.77)					(15,855,270.85)	171,059,148.77	
Special Revenue Fund:														
Preschool Education Aid	20-495-034-5120-098	17,301,702.00		1,061,029.82		15,568,531.80	(17,382,624.88)			1,010,106.94		(1,733,170.20)	17,331,702.00	
Preschool Education Aid	21-495-034-5120-098	17,301,702.00									1,374.80		17,301,702.00	
DECE Wrap Around	20-495-034-5120-098	197,949.00											197,949.00	
DECE Wrap Around	21-495-034-5120-098	198,334.00				136,334.00	(134,959.20)						134,959.20	
N.J. Nonpublic Aid:														
Nursing	20-100-034-5120-070	62,874.00				38,148.00	(38,148.00)						38,148.00	
Nursing	21-100-034-5120-070	38,148.00											38,148.00	
Textbook Aid	20-100-034-5120-046	21,545.00				22,847.00	(21,302.45)				1,544.55		21,545.00	
Textbook Aid	21-100-034-5120-046	22,847.00											22,847.00	
ESL	21-100-034-5120-068	17,408.00				17,408.00	(17,408.00)						17,408.00	
ESL	20-100-034-5120-068	8,513.00				1,414.00							8,513.00	
Technology Aid	21-100-034-5120-373	15,812.00				2,293.90							15,812.00	
Auxiliary Services:														
Compensatory Education	20-100-034-5120-068	113,640.00				13,717.00	(13,991.00)						113,640.00	
Compensatory Education	21-100-034-5120-068	134,991.00											134,991.00	
Handicapped Services:														
Supplemental Instruction	20-100-034-5120-068	39,340.00				4,372.00	(49,378.00)						39,340.00	
Supplemental Instruction	21-100-034-5120-068	49,378.00											49,378.00	
Examination & Classification	20-100-034-5120-068	46,146.00				5,125.00	(76,725.00)						46,146.00	
Examination & Classification	21-100-034-5120-068	76,725.00											76,725.00	
Corrective Speech	20-100-034-5120-067	37,710.00				40,102.00	(40,102.00)						37,710.00	
Corrective Speech	21-100-034-5120-067	40,102.00											40,102.00	
Non-Public Security	20-100-034-5120-509	66,500.00				66,450.00	(64,476.55)				973.45		66,450.00	
Non-Public Security	21-100-034-5120-509	66,500.00											66,500.00	
COOET														
Family Friendly Centers	20-100-034-5120-068	45,463.00				11,367.00	(32,103.14)						45,463.00	
Family Friendly Centers	21-100-034-5120-068	45,463.00											45,463.00	
NJ Youth Corps - Rise														
NJ Youth Corps	20-100-034-5120-067	36,000.00				99,861.38	(59,943.77)						36,000.00	
NJ Youth Corps	21-100-034-5120-067	36,000.00											36,000.00	
Total Special Revenue Fund						163,614,687.95	(183,378,323.03)			1,068,982.10		(1,736,691.43)	36,332,846.95	
<b>New Jersey Economic Development Authority / School Construction Corporation</b>														
Capital Projects Fund:														
SDA Expenditures on Behalf:														
SDA Expenditures on Behalf:	5300-050-12-00-0K	11,780,006.86				30,192.57	(30,192.57)						11,587,940.30	
SDA Expenditures on Behalf:	5300-050-12-00-0K	44,085,142.01				11,025,916.00	(11,025,916.00)						44,085,142.01	
SDA Expenditures on Behalf:	5300-050-12-00-0K	17,242,914.03				141,494.83	(141,494.83)						17,242,914.03	
Total Capital Projects Fund													74,100,596.30	
Total Department of Education														
Total Department of Education														
Enterprise Fund:														
National School Lunch Program (State Share)	21-100-010-3390-023	18,853.72				18,853.72	(18,853.72)						18,853.72	
National School Lunch Program (State Share)	20-100-010-3390-023	46,199.62				29,378.92	(18,853.72)						46,199.62	
Total Enterprise Fund													85,053.34	
Total State Financial Assistance						1,119,904.98	(1,119,904.98)			1,068,982.10	3,892.80	(17,563,738.21)	282,154,567.61	
Less:														
On-Behalf TPAF Pension:														
Pension Contributions														
Post Retirement Medical														
Health Insurance														
SDA Expenditures														
Total for State Financial Assistance-Major Program Determination						167,981,439.62	(183,598,920.35)			1,068,982.10	3,892.80	(17,563,738.21)	282,154,567.61	



**CITY OF VINELAND SCHOOL DISTRICT  
NOTES TO THE SCHEDULES OF EXPENDITURES OF AWARDS  
AND FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2021**

**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 (\$51,214.00) for the general fund and \$518,091.52 for the special revenue fund. See the Notes to Required Supplementary Information for a reconciliation of the budgetary basis to the GAAP basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the Board's basic financial statements on a GAAP basis as follows:

<u>Fund</u>	<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>On Behalf SDA Capital</u>	<u>On Behalf TPAF Pension</u>	<u>Total</u>
General Fund	\$ 368,148.45	\$ 164,998,934.77	\$ -	\$ (141,494.83)	\$ (22,888,232.00)	\$ 142,337,356.39
Special Revenue Fund	14,180,580.28	18,334,027.35	248,715.78	-	-	32,763,323.41
Capital Projects Fund	-	141,494.83	-	-	-	141,494.83
Food Service Fund	3,849,067.29	18,853.72	-	-	-	3,867,921.01
Total	<u>\$ 18,397,796.02</u>	<u>\$ 183,493,310.67</u>	<u>\$ 248,715.78</u>	<u>\$ (141,494.83)</u>	<u>\$ (22,888,232.00)</u>	<u>\$ 179,110,095.64</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, 2021  
(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, 2021. 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, 2021.

**VINELAND SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDING JUNE 30, 2021**

**I. SUMMARY OF AUDITORS RESULTS**

**Financial Statements**

Type of auditor's report issued: Unmodified Opinion

Internal control over financial reporting:

- 1) Material weakness identified? No
- 2) Significant Deficiencies identified? None Reported

Noncompliance material to basic financial statements noted? No

**Federal Awards**

Internal control over major programs:

- 1) Material weakness identified? No
- 2) Significant Deficiencies identified? None Reported

Type of auditor's report issued on compliance for major programs: Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? No

Identification of major programs:

<b><u>CFDA Numbers</u></b>	<b><u>FAIN#</u></b>	<b><u>Name of Federal Program or Cluster</u></b>
84.425	S425D200027	State Fiscal Stabilization Fund Under Coronavirus Aid Relief Aid, & Economic Security Act
21.019	SLT00999	Coronavirus Relief Fund
84.010	S010A190030	Title I Grants to Local Educational Agencies

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, 2021**  
**(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:

<b><u>GMIS Numbers</u></b>	<b><u>Name of State Program</u></b>
<b><u>State Aid Public Cluster</u></b>	
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
495-034-5120-086	Preschool Education Aid
495-034-5120-014	Categorical Transportation Aid

**VINELAND SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDING JUNE 30, 2021**  
**(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.

**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.

**STATUS OF PRIOR YEAR FINDINGS**

There were No Findings in the Prior Year.

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