

**Annual Comprehensive
Financial Report**

of the

City of Vineland Board of Education

Vineland, New Jersey

For the Year Ended June 30, 2022

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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

March 13, 2023

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

Dear Board Members:

The annual comprehensive financial report of the City of Vineland School District for the fiscal year ending June 30, 2022, 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 annual comprehensive 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, 2022.

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, 2022, 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.

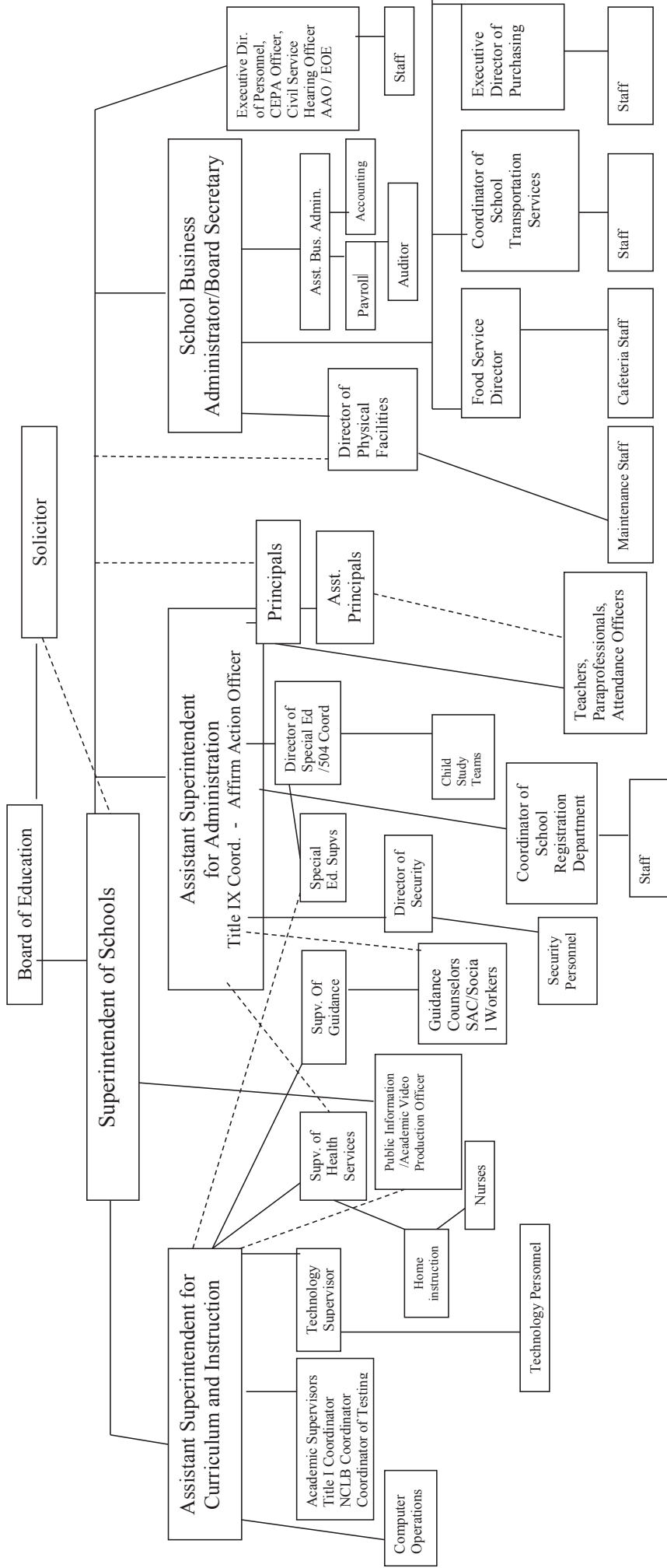
Respectfully,

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, 2022**

<u>Members of the Board of Education</u>		<u>Term</u>
Meghan Spinelli	President	2023
Kimberly Codispoti	Vice President	2025
Inez Acosta	Member	2024
Renee Fabbri	Member	2024
Nicholas Fiocchi	Member	2025
Cedric Holmes	Member	2023
Dennis Rivera	Member	2023
F. John Sbrana	Member	2025
Alix Silva	Member	2024

SUPERINTENDENT

Alfonso Llano

BOARD SECRETARY / SCHOOL BUSINESS ADMINISTRATOR

Dawn Leary - through June 30, 2022
Scott A. Musterel - Acting - July 1, 2022 - October 6, 2022
Scott A. Musterel - Effective October 6, 2022

TREASURER OF SCHOOL MONIES

Carmen DiGiorgio

**CITY OF VINELAND
BOARD OF EDUCATION**

**CONSULTANTS AND ADVISORS
JUNE 30, 2022**

INDEPENDENT AUDITOR

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

ATTORNEY

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

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Financial Section



FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

1535 HAVEN AVENUE • OCEAN CITY, NJ • 08226

PHONE 609.399.6333 • FAX 609.399.3710

www.ford-scott.com

Independent Auditor's Report

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

Report on the Audit of Financial Statements

Opinions

We have audited the accompanying 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, in the County of Cumberland, New Jersey, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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, each major fund, and the aggregate remaining fund information of the City of Vineland School District, as of June 30, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of the City of Vineland School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibility of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Vineland School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards* and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from an error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, *Government Auditing Standards* and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, we:

- exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of the internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude, whether in our judgement there are conditions or events considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charge with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control – related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Required Supplementary Information 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.

Supplementary 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 combining and individual non-major fund financial statements and 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 (Uniform Guidance) and the schedule of state financial assistance as required by NJ OMB 15-08 and the introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such 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. The 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, schedule of expenditures of federal awards, as required by the Uniform Guidance, and the schedule of state financial assistance as required by NJ OMB 15-08 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the Annual Comprehensive Financial Report. The other information comprises of the introductory and statistical sections and 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 March 13, 2023, 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 solely 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 the effectiveness of the entity's 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

March 13, 2023

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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, 2022
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, 2022. 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 2022 are as follows:

- In total, net position increased \$14,700,106.80 which represents a 13 percent increase from 2021.
- General revenues accounted for \$168,641,405.89 in revenue or 67 percent of all revenues. Program specific revenues in the form of charges for services and operating and capital grants and contributions accounted for \$84,540,613.46 or 33 percent of total revenues of \$253,182,019.35.
- Total assets of governmental activities increased by \$5,889,230.60, as cash and cash equivalents increased by \$3,443,909.65, Internal Balances decreased by \$378,591.24, receivables increased by \$1,956,163.10, and capital assets (net) decreased by \$6,565,720.07.
- The School District had \$246,637,524.91 in expenses; only \$92,695,599.56 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes and state aid) of \$168,642,032.15 and previous year's surplus funds were adequate to provide for these programs.
- Among governmental funds, the General Fund had \$204,943,319.42 in revenues, \$205,123,588.11 in expenditures and net transfers from and to other funds in the amount of \$1,892,960.75. The General Fund's fund balance increased \$1,712,692.06 from 2021.

Using this Annual Comprehensive Financial Report (ACFR)

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, 2022
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 2022?" 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, 2022
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 2022 and 2021.

Table 1 - Net Assets

	2022	2021
Assets		
Current and Other Assets	\$ 43,127,513.78	\$ 27,989,472.03
Capital Assets	164,433,995.82	171,061,792.33
Deferred Outflows of Resources	634,000.00	3,612,172.00
Total Assets	208,195,509.60	202,663,436.36
Liabilities		
Long-Term Liabilities	47,133,985.89	59,815,807.52
Other Liabilities	7,538,546.30	4,006,911.23
Deferred Inflows of Resources	23,768,767.00	23,786,614.00
Total Liabilities	78,441,299.19	87,609,332.75
Net Position		
Invested in Capital Assets, Net of Debt	164,433,995.82	163,886,534.45
Restricted	31,257,397.50	30,378,412.80
Unrestricted	(65,937,182.91)	(79,210,843.64)
Total Net Position	\$ 129,754,210.41	\$ 115,054,103.61

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**CITY OF VINELAND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022
UNAUDITED (CONTINUED)**

The School District as a Whole (Continued)

Table 2 shows changes in net position for 2022 and 2021.

Table 2 - Changes in Net Assets

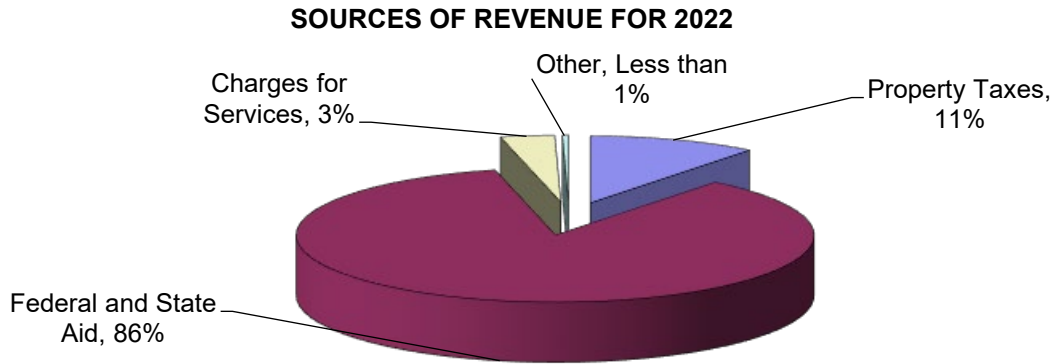
	2022	2021
Revenues		
Program Revenues:		
Charges for Services	\$ 8,779,214.23	\$ 3,729,019.26
Operating Grants and Contributions	83,916,385.33	95,664,946.24
General Revenues:		
Property Taxes	26,719,372.00	25,691,704.00
Grants and Entitlements	140,960,431.71	137,675,467.45
Other	962,228.44	838,563.27
Total Revenues	261,337,631.71	263,599,700.22
Program Expenses		
Instruction	125,220,582.38	130,845,383.87
Support Services:		
Tuition	5,852,677.91	6,344,084.79
Related Services - Pupils and Instructional Staff	53,716,106.73	56,188,078.28
General & School Administration & Central Services	11,892,224.33	15,338,873.40
Maintenance of Facilities	18,443,793.63	19,812,479.44
Pupil Transportation	13,681,328.77	12,161,868.62
Special Schools		
Internal Service Fund - Student Transportation	7,156,871.39	2,803,648.82
Interest	46,809.77	-
Transfer to Charter Schools	4,845,084.00	4,410,208.80
Food Service	5,782,046.00	3,535,684.65
Fixed Asset Adjustment	-	2,338,492.93
Total Expenses	246,637,524.91	253,778,803.60
Increase (Decrease) in Net Position	\$ 14,700,106.80	\$ 9,820,896.62

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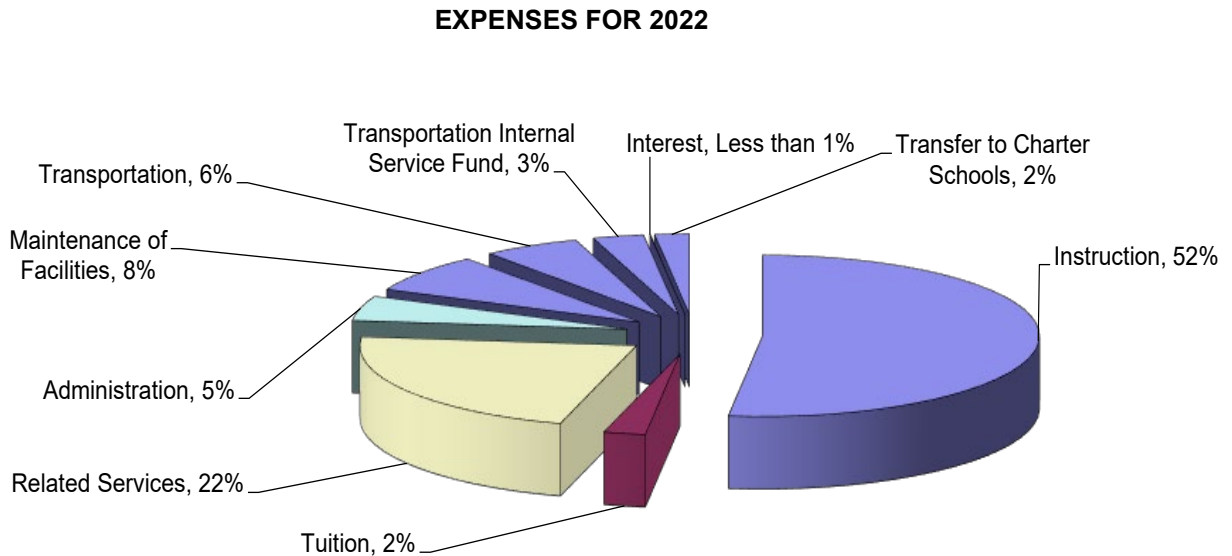
**CITY OF VINELAND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022
UNAUDITED (CONTINUED)**

Governmental Activities

Property taxes made up 11 percent of revenues for governmental activities for the City of Vineland School District for year 2022. The District's total revenues were \$253,182,019.35 for the year ended June 30, 2022. Federal, state, and local grants accounted for another 86 percent of revenue.



The total cost of all program and services was \$240,855,478.91. Instruction comprises 39 percent of District expenses.



**CITY OF VINELAND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022
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 \$2,372,940.10.
- Charges for food services represent \$236,418.70 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 \$7,918,567.40.

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

	2022		2021	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Instruction	\$ 125,220,582.38	\$ 88,513,088.35	\$ 130,845,383.87	\$ 81,254,040.47
Support Services:				
Tuition	5,852,677.91	5,852,677.91	6,344,084.79	6,344,084.79
Related Services Pupils and Instructiona	53,716,106.73	17,314,910.59	56,188,078.28	17,803,185.94
General & School Administration & Cent	11,892,224.33	10,756,682.27	15,338,873.40	13,897,607.19
Maintenance of Facilities	18,443,793.63	16,707,323.39	19,812,479.44	17,776,936.25
Pupil Transportation	13,681,328.77	12,374,952.12	12,161,868.62	11,019,136.57
Internal Service Fund	7,156,871.39	(96,662.95)	2,803,648.82	53,695.45
Interest	46,809.77	46,809.77		
Capital Grants	-	-	-	(141,494.83)
Transfer to Charter Schools	4,845,084.00	4,845,084.00	4,410,208.80	4,410,208.80
Total Expenses	<u>\$ 240,855,478.91</u>	<u>\$ 156,314,865.45</u>	<u>\$ 247,904,626.02</u>	<u>\$ 152,417,400.63</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.

**CITY OF VINELAND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022
UNAUDITED (CONTINUED)**

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.

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 \$240,188,353.01 and expenditures were \$238,528,910.69. The net increase in fund balance for the year was \$1,659,442.32.

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, 2022, 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 2021</u>	<u>Percent of Increase (Decrease)</u>
Local Sources	\$ 29,355,917.36	12.22%	\$ 1,687,740.23	6.10%
State Sources	193,693,128.05	80.64%	10,218,671.10	5.57%
Federal Sources	17,139,307.60	7.14%	2,590,578.87	17.81%
Total	<u>\$ 240,188,353.01</u>	100.00%	<u>\$ 14,496,990.20</u>	29.48%

Local revenues increased by \$1,687,740.23. The increase in local revenue was predominately due to the increase in local tax levy.

The increase of \$10,218,671.10 in state sources revenue is attributed to the fact that the district received more Extraordinary Aid and TPAF on-behalf in 2022 compared to 2021.

The increase of \$2,590,578.87 in federal sources is attributed to the fact that the district received more of its federal special revenue funding in 2022 as compared to 2021 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, 2022, 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 2021</u>	<u>Percent of Increase (Decrease)</u>
Current expense:				
Instruction	\$ 79,316,398.60	33.25%	\$ 3,849,832.20	5.10%
Undistributed expenditures	153,180,340.35	64.22%	14,051,965.94	10.10%
Capital Outlay	6,032,171.74	2.53%	4,825,169.55	399.76%
Total	<u>\$ 238,528,910.69</u>	100.00%	<u>\$ 22,726,967.69</u>	10.53%

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, transportation costs, and also an increase in TPAF on-behalf payments.

**CITY OF VINELAND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022
UNAUDITED (CONTINUED)**

Capital outlay increased due to the Facilities Acquisitions and Construction Services by both the General and Special Revenue Funds.

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 2022, the School District had \$171,867,464.98 invested in land, building, furniture and equipment, and vehicles. Table 4 shows year 2022 balances compared to 2021.

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

	2022	2021
Land	\$ 5,723,348.13	\$ 5,723,348.13
Construction in Progress	59,212,465.65	54,543,304.78
Land Improvements	2,826,490.79	3,282,156.30
Building and Building Improvements	100,517,735.37	104,624,625.27
Machinery and Equipment	3,587,425.04	2,888,357.85
Total	\$ 171,867,464.98	\$ 171,061,792.33

Overall capital assets increased \$805,672.65 from year 2021 to year 2022. The increase in capital assets is due to asset additions in the 2021-22 school year. Please refer to Notes to the Financial Statements for more detailed information.

Debt Administration

At June 30, 2022, the School District had \$46,912,131.48 of outstanding debt. Of this amount, \$8,489,521.32 is for compensated absences, \$768,828.00 is for Post-Employment Benefits, \$30,220,313.00 is for the Net PERS Pension Liability and \$7,433,469.16 is for Capital Leases.

**CITY OF VINELAND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022
UNAUDITED (CONTINUED)**

For the Future

The City of Vineland School District is in good financial condition presently. The School District is proud of its community support of the public schools.

In conclusion, the City of Vineland School District has committed itself to financial excellence for many years. In addition, the School District's system for financial planning, budgeting, and internal financial controls are well regarded. The School District plans to continue its sound fiscal management to meet the challenges of the future.

Contacting the School District's Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have questions about this report or need additional information, contact 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, 2022

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Cash and Cash Equivalents	\$ 23,202,040.48	\$ 1,628,973.71	\$ 24,831,014.19
Receivables, net	9,684,134.99	1,045,859.64	10,729,994.63
Inventory		133,035.80	133,035.80
Right of Use Asset	7,433,469.16		7,433,469.16
Capital Assets, non-depreciable	64,935,813.78		64,935,813.78
Capital Assets, net	99,437,671.46	60,510.58	99,498,182.04
Total Assets	204,693,129.87	2,868,379.73	207,561,509.60
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows Related to Pensions	634,000.00		634,000.00
Total Deferred Outflows of Resources	634,000.00	-	634,000.00
LIABILITIES:			
Current Liabilities:			
Accounts Payable	\$ 5,878,877.68	\$ 369,873.73	\$ 6,248,751.41
Deferred Revenue	1,202,263.75	40,721.37	1,242,985.12
Accrued Interest	46,809.77		46,809.77
Noncurrent Liabilities:			
Due Within One Year	2,529,803.92		2,529,803.92
Due Beyond One Year	4,903,665.24		4,903,665.24
Compensated Absences Payable	8,489,521.32	221,854.41	8,711,375.73
Net Pension Liability	30,220,313.00		30,220,313.00
Post Employment Benefits Obligation	768,828.00		768,828.00
Total Liabilities	54,040,082.68	632,449.51	54,672,532.19
Deferred Inflows Related to Pensions	23,768,767.00	-	23,768,767.00
NET POSITION:			
Net Investment in Capital Assets	164,373,485.24	60,510.58	164,433,995.82
Restricted for:			
Internal Service Fund	602,342.85		602,342.85
Maintenance Reserve	2,819,640.77		2,819,640.77
Other Purposes	27,835,413.88		27,835,413.88
Unrestricted (Deficit)	(68,112,602.55)	2,175,419.64	(65,937,182.91)
Total Net Position	\$ 127,518,280.19	\$ 2,235,930.22	\$ 129,754,210.41

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, 2022

	<u>Total</u>
ASSETS:	
Cash and Cash Equivalents	\$ 844,362.08
Investments	193,844.33
Accrued Interest Receivable	24.35
	1,038,230.76
Total Assets	1,038,230.76
LIABILITIES:	
Deferred Revenue	855,209.64
	855,209.64
Total Liabilities	855,209.64
NET POSITION:	
Unrestricted (Deficit)	183,021.12
	183,021.12
Total Net Position	\$ 183,021.12

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, 2022

Functions / Programs	Program Revenues			Net (Expenses) Revenue and Changes in Net Assets			
	Expenses	Indirect Cost Allocation	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
Instruction:							
Regular	\$ 56,977,189.16	\$ 29,209,521.14	\$ 1,289,261.19	\$ 27,439,766.95	\$ (57,457,682.16)	\$ -	\$ (57,457,682.16)
Special Education	19,873,228.04	10,188,067.95		6,144,484.57	(23,916,811.42)		(23,916,811.42)
Other Special Instruction	4,189,523.37	2,147,771.30		1,295,333.68	(5,041,960.99)		(5,041,960.99)
Other Instruction	1,742,158.71	893,122.71		538,647.64	(2,096,633.78)		(2,096,633.78)
Support Services:							
Tuition	5,852,677.91				(5,852,677.91)		(5,852,677.91)
Student and Instruction Related Services	35,511,191.50	18,204,915.23		36,401,196.14	(17,314,910.59)		(17,314,910.59)
General/Administrative Services	5,245,446.63	1,096,355.77		519,474.35	(5,822,328.05)		(5,822,328.05)
School Administrative Services	4,250,204.92	1,300,217.01		616,067.71	(4,934,354.22)		(4,934,354.22)
Plant Operations and Maintenance	14,778,955.96	3,664,837.67		1,736,470.24	(16,707,323.39)		(16,707,323.39)
Pupil Transportation	10,924,207.88	2,757,120.89		1,306,376.65	(12,374,952.12)		(12,374,952.12)
Unallocated Benefits	69,461,929.67	(69,461,929.67)			-		-
Internal Service Fund	7,156,871.39		7,253,534.34		96,662.95		96,662.95
Interest	46,809.77				(46,809.77)		(46,809.77)
Capital Grants							
Transfer to Charter Schools	4,845,084.00				(4,845,084.00)		(4,845,084.00)
Total Governmental Activities	240,855,478.91	-	8,542,795.53	75,997,817.93	(156,314,865.45)	-	(156,314,865.45)
Business-Type Activities:							
Food Service	5,782,046.00		236,418.70	7,918,567.40		2,372,940.10	2,372,940.10
Total Business-Type Activities	5,782,046.00	-	236,418.70	7,918,567.40	-	2,372,940.10	2,372,940.10
Total Primary Government	\$ 246,637,524.91	\$ -	\$ 8,779,214.23	\$ 83,916,385.33	\$ (156,314,865.45)	\$ 2,372,940.10	\$ (153,941,925.35)
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes, net					\$ 26,719,372.00	\$ -	\$ 26,719,372.00
Federal and State Aid not Restricted					140,960,431.71		140,960,431.71
Miscellaneous Income					961,602.18	626.26	962,228.44
Total General Revenues, Special Items, Extraordinary Items and Transfers					168,641,405.89	626.26	168,642,032.15
Change in Net Position					12,326,540.44	2,373,566.36	14,700,106.80
Net Position - July 1					115,191,739.75	(137,636.14)	115,054,103.61
Net Position - June 30					\$ 127,518,280.19	\$ 2,235,930.22	\$ 129,754,210.41

CITY OF VINELAND EDUCATION FOUNDATION, INC.
Statement of Activities and Changes in Net Position
June 30, 2022

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUES:			
Interest & Dividends	\$ 387.85	\$ -	\$ 387.85
Contributions	256,493.50		256,493.50
Total Revenues	<u>256,881.35</u>	<u>-</u>	<u>256,881.35</u>
EXPENSES:			
Program Services:			
Scholarships	\$ 241,000.00	\$ -	\$ 241,000.00
Supporting Services:			
Administraton	459.28		459.28
Insurance Expenses	633.78		633.78
General Expenses	356.50		356.50
Total Expenses	<u>242,449.56</u>	<u>-</u>	<u>242,449.56</u>
Change in Net Position	14,431.79	-	14,431.79
Net Position, July 1	168,589.33	-	168,589.33
Net Position, June 30	<u>\$ 183,021.12</u>	<u>\$ -</u>	<u>\$ 183,021.12</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, 2022

	General Fund	Special Revenue Fund	Total Governmental Funds
ASSETS:			
Cash and Cash Equivalents	\$ 19,326,951.75	\$ 3,875,088.73	\$ 23,202,040.48
Interfund Accounts Receivable	4,649,703.22		4,649,703.22
Intergovernmental Accounts Receivable:			
Federal	64,949.06	3,970,101.80	4,035,050.86
State	3,751,437.95	69,939.65	3,821,377.60
Other Accounts Receivable	593,852.37	52,040.84	645,893.21
Total Assets	<u>28,386,894.35</u>	<u>7,967,171.02</u>	<u>36,354,065.37</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Interfund Accounts Payable	37,463.99	4,032,768.76	4,070,232.75
Intergovernmental Accounts Payable:			
Federal		183,488.27	183,488.27
State		187,097.60	187,097.60
Accounts Payable	2,948,665.51	2,559,626.30	5,508,291.81
Unearned Revenue		1,202,263.75	1,202,263.75
Total Liabilities	<u>2,986,129.50</u>	<u>8,165,244.68</u>	<u>11,151,374.18</u>
Fund Balances:			
Restricted Fund Balance:			
Maintenance Reserve	2,819,640.77		2,819,640.77
Reserve for Excess Surplus	9,821,258.55		9,821,258.55
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures	14,761,367.18		14,761,367.18
Reserve for Unemployment	626,466.92		626,466.92
Assigned Fund Balance:			
Other Purposes	2,626,321.23		2,626,321.23
Unassigned Fund Balance (Deficit)	(5,254,289.80)	(198,073.66)	(5,452,363.46)
Total Fund Balances	<u>25,400,764.85</u>	<u>(198,073.66)</u>	<u>25,202,691.19</u>
Total Liabilities and Fund Balances	<u>\$ 28,386,894.35</u>	<u>\$ 7,967,171.02</u>	

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 \$280,929,379.65 and the accumulated depreciation is \$109,122,425.25.	\$ 171,806,954.40
Internal Service Fund	602,342.85
Pension Liabilities and OPEB Net of Deferred Outflows & Inflows	(53,355,080.00)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	<u>(16,738,628.25)</u>
Net position of governmental activities	<u>\$ 127,518,280.19</u>

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

CITY OF VINELAND BOARD OF EDUCATION
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2022

	General Fund	Special Revenue Fund	Total Governmental Funds
REVENUES:			
Local Tax Levy	\$ 26,719,372.00	\$ -	\$ 26,719,372.00
Tuition Charges	1,289,261.19		1,289,261.19
Miscellaneous Local Sources	961,602.18	385,681.99	1,347,284.17
Federal Sources	397,011.71	16,742,295.89	17,139,307.60
State Sources	175,576,072.34	18,117,055.71	193,693,128.05
Total Revenues	204,943,319.42	35,245,033.59	240,188,353.01
EXPENDITURES:			
Current:			
Regular Instruction	44,768,489.34	9,823,330.45	54,591,819.79
Special Education Instruction	19,041,228.61		19,041,228.61
Other Special Instruction	4,014,127.56		4,014,127.56
Other Instruction	1,669,222.64		1,669,222.64
Support Services and Undistributed Costs:			-
Tuition	5,852,677.91		5,852,677.91
Student and Instruction Related Services	13,365,058.88	20,659,444.53	34,024,503.41
Other Administrative Services	5,749,648.05		5,749,648.05
School Administrative Services	4,848,159.78		4,848,159.78
Plant Operations and Maintenance	16,206,161.43		16,206,161.43
Pupil Transportation	12,192,176.10		12,192,176.10
Unallocated Benefits	69,461,929.67		69,461,929.67
Transfer Funds to Charter Schools	4,845,084.00		4,845,084.00
Capital Outlay	3,109,624.14	2,922,547.60	6,032,171.74
Total Expenditures	205,123,588.11	33,405,322.58	238,528,910.69
Excess (Deficiency) of Revenues over Expenditures	(180,268.69)	1,839,711.01	1,659,442.32
OTHER FINANCING SOURCES (USES):			
Operating Transfers:			
Contribution to School Based Budgets - Special Revenue Fund	2,828,209.75	(2,828,209.75)	-
Local Contribution - Transfer to Special Revenue	(935,249.00)	935,249.00	-
Transferred from SES Fund			-
Total Other Financing Sources and Uses	1,892,960.75	(1,892,960.75)	-
Net Change in Fund Balances	1,712,692.06	(53,249.74)	1,659,442.32
Fund Balance, July 1	23,688,072.79	(144,823.92)	23,543,248.87
Fund Balance, June 30	\$ 25,400,764.85	\$ (198,073.66)	\$ 25,202,691.19

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, 2022

Total Net Change in Fund Balances - Governmental Funds	\$		1,659,442.32
Amounts reported for governmental activities in the statement of activities (A-2) are different because:			
Internal Service Fund (B-5)			96,662.95
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.			
Depreciation Expense		(5,164,422.65)	
Capital Outlays		<u>6,032,171.74</u>	
			867,749.09
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.			
Capital Lease Payments		<u>(258,211.28)</u>	
			(258,211.28)
District pension contributions - PERS			
Cost of benefits earned net of employee contributions		<u>2,987,506.00</u> <u>6,413,012.00</u>	
			9,400,518.00
Change in OPEB Liability			(21,532.00)
Accrued Interest on Leases			(46,809.77)
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 (+).			
			<u>628,721.13</u>
Change in Net Assets of Governmental Activities			<u><u>12,326,540.44</u></u>

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

CITY OF VINELAND BOARD OF EDUCATION
Statement of Net Position
Proprietary Funds
June 30, 2022

	Enterprise Fund Food Service	Governmental Internal Service Fund - Student Transportation	Totals
ASSETS:			
Current Assets:			
Cash and Cash Equivalents	\$ 1,628,973.71	\$ (0.00)	\$ 1,628,973.71
Accounts Receivable:			
Federal	841,995.04		841,995.04
State	11,283.30		11,283.30
Other	192,581.30	1,181,813.32	1,374,394.62
Inventories	133,035.80		133,035.80
Total Current Assets	2,807,869.15	1,181,813.32	3,989,682.47
Noncurrent Assets:			
Machinery and Equipment	1,877,478.25		1,877,478.25
Less Accumulated Depreciation	(1,816,967.67)		(1,816,967.67)
Total Noncurrent Assets	60,510.58	-	60,510.58
Total Assets	\$ 2,868,379.73	\$ 1,181,813.32	\$ 4,050,193.05
LIABILITIES:			
Current Liabilities:			
Accounts Payable	\$ 369,873.73	\$ -	\$ 369,873.73
Interfund Accounts Payable		579,470.47	579,470.47
Deferred Revenue	40,721.37		40,721.37
Total Current Liabilities	410,595.10	579,470.47	990,065.57
Noncurrent Liabilities:			
Compensated Absences Payable	221,854.41		221,854.41
Total Liabilities	632,449.51	579,470.47	1,211,919.98
NET POSITION:			
Invested in Capital Assets, Net of Related Debt	60,510.58	-	60,510.58
Unrestricted	2,175,419.64	602,342.85	2,777,762.49
Total Net Position	\$ 2,235,930.22	\$ 602,342.85	\$ 2,838,273.07

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, 2022

	Enterprise Fund Food <u>Service</u>	Governmental Internal Service Fund - Student <u>Transportation</u>	<u>Totals</u>
OPERATING REVENUES:			
Charges for Services:			
Daily Sales - Reimbursable Programs	\$ -	\$ -	\$ -
Daily Sales - Non - Reimbursable Programs	236,418.70		236,418.70
Transportation Fees		7,253,534.34	7,253,534.34
Total Operating Revenues	236,418.70	7,253,534.34	7,489,953.04
OPERATING EXPENSES:			
Salaries	1,777,741.91	53,971.23	1,831,713.14
Support Services - Employee Benefits	818,904.40	16,690.29	835,594.69
Purchased Services		103,314.31	103,314.31
Rentals		23,616.53	23,616.53
Contracted Services - Transportation		6,955,811.41	6,955,811.41
Management & Supervision Fees	264,279.03		264,279.03
Supplies and Materials	88,844.45	3,467.62	92,312.07
Depreciation	62,076.44		62,076.44
Controllable Costs	300,384.76		300,384.76
Non Controllable Costs	159,775.41		159,775.41
Cost of Sales - Reimbursable Programs	2,233,553.21		2,233,553.21
Cost of Sales - Non - Reimbursable Programs	76,486.39		76,486.39
Total Operating Expenses	5,782,046.00	7,156,871.39	12,938,917.39
Operating Income (Loss)	(5,545,627.30)	96,662.95	(5,448,964.35)
NONOPERATING REVENUES (EXPENSES):			
State Sources:			
State School Lunch Program	125,290.73		125,290.73
Federal Sources:			
National School Lunch Program	5,029,379.21		5,029,379.21
National School Lunch Program - EM Schools	351,056.51		351,056.51
National School Lunch Program - Supply Chain Asst.	187,037.55		187,037.55
National School Snack Program	45,977.00		45,977.00
National School Breakfast Program	1,668,675.56		1,668,675.56
Fresh Fruit and Vegetable Program	67,515.60		67,515.60
Food Distribution Program	443,635.24		443,635.24
Interest Earnings	626.26		626.26
Total Nonoperating Revenues (Expenses)	7,919,193.66	-	7,919,193.66
Income (Loss) before Contributions and Transfers	2,373,566.36	96,662.95	2,470,229.31
Operating Transfer In:			
Fixed Asset Adjustment Loss			-
Transferred from General Fund	-	-	-
Change in Net Position	2,373,566.36	96,662.95	2,470,229.31
Net Position, July 1	(137,636.14)	505,679.90	368,043.76
Net Position (Deficit), June 30	\$ 2,235,930.22	\$ 602,342.85	\$ 2,838,273.07

CITY OF VINELAND BOARD OF EDUCATION
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2022

	Enterprise Fund Food Service	Governmental Internal Service Fund - Student Transportation
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Customers	\$ 170,249.25	\$ 6,701,941.27
Payments for Labor	(1,777,741.91)	(53,971.23)
Payments for Employee Benefits	(790,905.18)	(16,690.29)
Payments to Suppliers	(2,966,449.08)	(7,086,209.87)
Net Cash Provided by (used for) Operating Activities	<u>(5,364,846.92)</u>	<u>(454,930.12)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Federal Sources	7,257,778.18	
State Sources	114,007.43	
Operating Subsidies and Transfers from Other Funds	(378,591.24)	454,930.12
Net Cash Provided by (used for) Non-Capital Financing Activities	<u>6,993,194.37</u>	<u>454,930.12</u>
Interest and Dividends	626.26	-
Net Cash Provided by (used for) Investing Activities	<u>626.26</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,628,973.71	(0.00)
Balances, July 1	<u>-</u>	<u>-</u>
Balances, June 30	<u>\$ 1,628,973.71</u>	<u>\$ (0.00)</u>
Reconciliation of Operating Income (Loss) to Net Cash		
Provided (Used) by Operating Activities:		
Operating Income (Loss)	\$ (5,545,627.30)	\$ 96,662.95
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities:		
Depreciation and Net Amortization	62,076.44	-
(Increase) Decrease in Accounts Receivable: Other	(74,965.11)	(551,593.07)
(Increase) Decrease in Inventories	(53,779.23)	
Increase (Decrease) in Accounts Payable	210,653.40	
Increase (Decrease) in Deferred Revenue	8,795.66	
Increase (Decrease) in Compensated Absences Payable	27,999.22	
Total Adjustments	<u>180,780.38</u>	<u>(551,593.07)</u>
Net Cash Provided by (used for) Operating Activities	<u>\$ (5,364,846.92)</u>	<u>\$ (454,930.12)</u>

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

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

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, 2022
(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, 2022
(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, 2022
(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, 2022
(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, 2022
(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:

<u>Description</u>	
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, 2022
(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, 2022
(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, 2022
(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 (ACFR) 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, 2022, 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 2022, 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, 2022, 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, 2022
(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, 2022, the School District's bank balances of \$31,050,023.57 were exposed to custodial credit risk as follows:

Insured by FDIC	\$ 500,000.00
Collateralized by GUDPA	27,930,613.99
Uninsured & Uncollateralized	2,619,409.58
	\$ 31,050,023.57

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, 2021 to June 30, 2022 fiscal year.

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**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

Note 4: ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2022 consisted of accounts (fees) and intergovernmental grants. All receivables are considered collectible in full due to the stable condition of state programs and the current fiscal year guarantee of federal funds.

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

		General Fund		Special Revenue Fund		Proprietary Funds		Total
Intergovernmental	\$	3,816,387.01	\$	4,040,041.45	\$	853,278.34	\$	8,709,706.80
Other		593,852.37		52,040.84		1,374,394.62		2,020,287.83
Interfund Receivable		4,649,703.22						4,649,703.22
Total	\$	9,059,942.60	\$	4,092,082.29	\$	2,227,672.96	\$	15,379,697.85

Note 5: INVENTORY

Inventory in the food service fund at June 30, 2022 consisted of the following:

Food & Supplies	\$133,035.80
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**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

Note 6: CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2022 was as follows:

	<u>Balance July 1, 2021</u>	<u>Additions/Adj</u>	<u>Balance June 30, 2022</u>
Governmental Activities:			
Capital Assets Not Being Depreciated:			
Land	\$ 5,723,348.13	\$	\$ 5,723,348.13
Construction in Progress	54,543,304.78	4,669,160.87	59,212,465.65
Total Capital Assets Not Being Depreciated	<u>60,266,652.91</u>	<u>4,669,160.87</u>	<u>64,935,813.78</u>
Capital Assets Being Depreciated:			
Land Improvements	12,383,081.81		12,383,081.81
Buildings & Improvements	184,534,976.27		184,534,976.27
Machinery & Equipment	17,712,496.92	1,363,010.87	19,075,507.79
Total Capital Assets Being Depreciated:	<u>214,630,555.00</u>	<u>1,363,010.87</u>	<u>215,993,565.87</u>
Less Accumulated Depreciation for:			
Land Improvements	(9,100,925.51)	(455,665.51)	(9,556,591.02)
Buildings & Improvements	(79,910,351.00)	(4,106,889.90)	(84,017,240.90)
Machinery & Equipment	(14,946,726.09)	(601,867.24)	(15,548,593.33)
Total Accumulated Depreciation	<u>(103,958,002.60)</u>	<u>(5,164,422.65)</u>	<u>(109,122,425.25)</u>
Total Capital Assets Being Depreciated Net of Accumulated Depreciation	<u>110,672,552.40</u>	<u>(3,801,411.78)</u>	<u>106,871,140.62</u>
Governmental Activities Capital Assets, Net	<u>\$ 170,939,205.31</u>	<u>\$ 867,749.09</u>	<u>\$ 171,806,954.40</u>
Business-Type Activities:			
Equipment	\$ 1,877,478.25	\$	\$ 1,877,478.25
Less Accumulated Depreciation for:			
Equipment	(1,754,891.23)	(62,076.44)	(1,816,967.67)
Business-Type Activities Capital Assets, Net	<u>\$ 122,587.02</u>	<u>\$ (62,076.44)</u>	<u>\$ 60,510.58</u>

Depreciation expense was charged to governmental functions as follows:

	<u>Depreciation Allocated</u>
Instruction:	
Regular	\$ 1,850,733.20
Special Education	645,522.24
Other Instruction	56,588.80
Other Special	136,084.11
Support Services:	
Student and Instruction Related Services	1,153,474.61
School Administrative Services	194,920.49
General and Administrative Services	164,358.88
Plant Operations and Maintenance	549,409.80
Pupil Transportation	413,330.52
Total	<u>\$ 5,164,422.65</u>

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

Note 7: LONG-TERM OBLIGATIONS

During the fiscal year ended June 30, 2022, the following changes occurred in long-term obligations:

	<u>Balance June 30, 2021</u>	<u>Issues or Additions</u>	<u>Payments or Expenditures</u>	<u>Balance June 30, 2022</u>
Compensated Absences:				
General Fund	\$ 9,118,242.45	\$	\$ 628,721.13	\$ 8,489,521.32
Food Service Fund	193,855.29	27,999.12		221,854.41
Capital Leases	7,175,257.88	2,788,015.20	2,529,803.92	7,433,469.16
Net Pension Liability	42,581,156.00		12,360,843.00	30,220,313.00
Net OPEB Obligation	747,296.00	21,532.00		768,828.00
	<u>\$ 59,815,807.62</u>	<u>\$ 2,837,546.32</u>	<u>\$ 15,519,368.05</u>	<u>\$ 47,133,985.89</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, 2022.

Bonds Authorized but not Issued - As of June 30, 2022, 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

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

Note 8: PENSION PLANS - Continued

Teachers' Pension and Annuity Fund - The Teachers' Pension and Annuity Fund (TPAF) is a cost sharing contributory defined benefit pension plan which was established as of January 1, 1955, under the provisions of N.J.S.A. 18A:66. The TPAF provides retirement, death, and disability, and medical benefits to qualified members. Vesting and benefit provisions are established by N.J.S.A. 18A:66. The contribution requirements of plan members are determined by State statute. In accordance with Chapters 113, 114 and 115, P.L. 1997, plan members enrolled in the TPAF were required to contribute 5% of their annual covered salary. Effective July 1, 2007, however, in accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members were required to contribute 5.5% of their annual covered salary. For employees enrolled in the retirement system prior

to July 1, 2007, the increase is effective with the payroll period that begins immediately after July 1, 2007. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate will be increased to 6.5% plus an additional 1.0% phased-in over seven years beginning in the first year, the rate for 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		
6/30/2022	\$	30,050,710.00
6/30/2021		22,888,232.00
6/30/2020		19,266,913.00

During the fiscal year ended June 30, 2022, the State of New Jersey contributed \$30,050,710.00 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 \$4,961,942.34 during the year ended June 30, 2022 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.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

Note 8: PENSION PLANS - Continued

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		
6/30/2022	\$	2,987,506.00
6/30/2021		2,856,475.00
6/30/2020		2,737,179.00

Defined Contribution Retirement Program - The Defined Contribution Retirement Program (DCRP) is a cost-sharing multiple-employer defined contribution pension fund which was established on July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007 (N.J.S.A. 43:15C-1 et. seq.), and expanded under the provisions of Chapter 89, P.L. 2008 and Chapter 1, P.L. 2010. The Defined Contribution Retirement Program Board oversees the DCRP. The DCRP provides eligible members, and their beneficiaries, with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting and benefit provisions are established by N.J.S.A. 43:15C-1 et. seq. The contribution requirements of plan members are determined by State statute. In accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members are required to contribute 5.5% of their annual covered salary.

Significant Legislation - Chapter 78, P.L. 2011, effective June 28, 2011 made various changes to the manner in which the Public Employees' Retirement System (PERS) and the Teacher's Pension and Annuity Fund (TPAF) operate and to the benefit provisions of those systems.

Chapter 78's provisions impacting employee pension and health benefits include:

- New members of the PERS and TPAF hired on or after June 28, 2011 (Tier 5 members) will need 30 years of creditable service and age 65 for receipt of the early retirement benefit without a reduction of ¼ of 1% for each month that the member is under age 65.
- The eligibility age to qualify for a service retirement in the systems is increased from age 63 to 65 for Tier 5 members.
- Increases in active member contribution rates. PERS active member rates increase from 5.5% of annual compensation to 6.5% plus an additional 1% phased-in over 7 years. For fiscal year 2014, the member contribution rates increased in October 2013. The phase-in of the additional incremental member contribution rates for PERS members will take place in July of each subsequent fiscal year.
- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries is suspended until reactivated as permitted by this law.
- New employee contribution requirements towards the cost of employer-provided health benefit coverage. Employees are required to contribute a certain percentage of the cost of coverage. The rate of contribution is determined based on the employee's annual salary and the selected level of coverage. The increased employee contributions will be phased in over a 4-year period for those employed prior to Chapter 78's effective date with a minimum contribution required to be at least 1.5% of salary.
- In addition, this new legislation changes the method for amortizing the pension systems' unfunded accrued liability (from a level percent of pay method to a level dollar of pay).

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

Also, Chapter 1, P.L. 2010 changed the membership eligibility criteria for new members of PERS and TPAF from the amount of annual compensation to the number of hours worked weekly. Also, it returned the benefit multiplier for new members of PERS and TPAF to 1/60th from 1/55th, and it provided that new members of PERS and TPAF have the retirement allowance calculated using the average annual compensation for the last five

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

Note 8: PENSION PLANS - Continued

years of service instead of the last three years of service. New members of PERS and TPAF will no longer receive pension service credit from more than one employer. Pension service credit will be earned for the highest paid position only. The law also requires the State to make its full pension contribution, defined as 1/7th of the required amount, beginning in fiscal years 2013.

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

Chapter 92, P.L. 2007 implemented certain recommendations contained in the December 1, 2006 report of the Joint Legislative Committee on Public Employee Benefits Reform; established a DCRP for elected and certain appointed officials, effective July 1, 2007; the new pension loan interest rate became 4.69% per year, and an \$8.00 processing fee per loan was charged, effective January 1, 2008. The legislation also removed language from existing law that permits the State Treasurer to reduce employer pension contributions needed to fund the Funds and Systems when excess assets are available.

Note 9: PUBLIC EMPLOYEES’ RETIREMENT SYSTEM NET PENSION LIABILITY

In 2012, the Governmental Accounting Standards Board issued GASB statement 68. This statement is effective for fiscal years beginning after June 15, 2014. This statement changes the method of reporting the District’s pension liabilities. However, due to the fact that the District reports on the regulatory basis of accounting, no financial statement impact will be recognized.

The following represents the District’s pension liabilities as June 30, 2021:

Public Employees’ Retirement System

The District has a liability of \$30,220,313.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020 that was rolled forward to June 30, 2021. 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, 2021, the District’s proportion would be 0.25509910430%, which would be an decrease of 2.30% from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the District would have recognized pension expense of -\$6,413,012.00. At December 31, 2021, the District would report 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 & actual experience	\$ 476,613	216,342
Changes of assumptions	157,387	10,758,627
Changes in proportion		4,832,973
Net difference between projected and actual earnings on pension plan investments		7,960,825
Total	\$ 634,000	23,768,767

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

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

Amounts that would be reported as deferred outflows of resources and deferred inflows of resources related to pensions would be recognized in pension expense as follows:

Year ended June 30,		
2022	\$	(9,013,683)
2023		(6,435,749)
2024		(4,388,083)
2025		(3,298,534)
2026		1,282
Total	\$	<u>(23,134,767)</u>

Actuarial Assumptions

The total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. This actuarial valuation used the following assumptions, applied to all periods 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 disable retirees were based on the Pub-2010 Non-Safety Disabled 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 generational basis. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

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

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2021) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equity	27.00%	8.09%
Non-U.S. Developed Markets Equity	13.50%	8.71%
Emerging Markets Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Estate	8.00%	9.15%
Real Assets	3.00%	7.40%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. 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 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for 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 all projected benefit payments to determine the total pension liability.

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

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

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

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00%, 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 (6.00%) or 1-percentage point higher (8.00%) 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	\$ 35,992,309	30,220,313	25,328,914

Pension plan fiduciary net position.

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

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

At June 30, 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		282,757,280.00
Total	\$	282,757,280.00

The net pension liability was measured as of June 30, 2021 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, 2021, the District's proportion was 0.00%, which was no change from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized pension expense of \$6,653,403.00 and revenue of \$6,653,403.00 for support provided by the State.

Actuarial assumptions. The total pension liability in the June 30, 2021 actuarial valuation was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. This actuarial valuation used the following assumptions, applied to all period included in the measurement:

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

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

Inflation Rate	
Price	2.75%
Wage	3.25%
Salary increases	
Through 2026	1.55% - 4.45% (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-Median 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-2021.

The actuarial assumptions used in the July 1, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2018.

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2021) 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, 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return.
US Equity	27.00%	8.09%
Non-U.S. Developed Markets Equity	13.50%	8.71%
Emerging Markets Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Assets	3.00%	7.40%
Real Estate	8.00%	9.15%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	7.68%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

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

Discount rate. The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. 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 100% 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 all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments in determining the total pension liability.

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

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.0% 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 (6.0%) or 1-percentage point higher (8.0%) than the current rate:

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
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, 2021 are as follows:

Deferred outflows of resources	\$ 6,373,530,834
Deferred inflows of resources	27,363,797,906
Net pension liability	48,165,991,182

Collective pension expense for the plan for the measurement period ended June 30, 2020 is \$1,133,366,912.

NOTE 11 – OTHER POST-RETIREMENT BENEFITS

General Information about the OPEB Plan

The State Health Benefit State Retired Employees Plan (State Retired OPEB Plan) is a single-employer defined benefit OPEB plan with a special funding situation. The State Retired OPEB Plan is administered on a "pay-as-you-go" basis. Accordingly, no assets are accumulated in a qualifying trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The State Retired OPEB Plan covers the State, State colleges and universities, the Palisades Interstate Park Commission, and the New Jersey Building Authority (referred to collectively as "the employers") for which the State is legally obligated to pay for benefits. The State Retired OPEB Plan is treated as a cost-sharing multiple employer plan with a special funding situation for allocating the total OPEB liability and related OPEB amounts since each employer mentioned above is required to issue stand-alone

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

financial statements. The State Retired OPEB Plan provides medical, prescription drug, and Medicare Part B reimbursement to retirees and the covered dependents of the employees. The State also offers dental care to retirees, however, since dental benefits are completely paid for by the retirees, there is no OPEB liability for these benefits.

In accordance with N.J.S.A. 52:14-17.32, the State is required to pay the premiums or periodic charges for health benefits of State employees who retire with 25 years or more of service credit in, or retires on a disability pension from, one or more of the following plans: the Judicial Retirement System (JRS), the Public Employees' Retirement System (PERS), the Police and Firemen's Retirement System (PFRS), and the Alternate Benefit Program (ABP). In addition, N.J.S.A. 54:14-17.26 provides that for purposes of the State Retired OPEB Plan, and employee of Rutgers, the State University of New Jersey, and New Jersey Institute of Technology shall be deemed an employee of the State. Further, P.L. 1966, c.302, addresses the other State colleges and universities, whereas while these institutions were provided autonomy from the State, their employees retained any and all rights to health benefits within the State Retired OPEB Plan and are therefore classified as State employees.

The State Health Benefit Local Education Retired Employees Plan (Local Education Retired OPEB Plan) is a multiple-employer defined benefit OPEB plan with a special funding situation. The Local Education Retired OPEB Plan is administered on a "pay-as-you-go" basis. Accordingly, no assets are accumulated in a qualifying trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Local Education Retired OPEB Plan provides medical, prescription drug, and Medicare Part B reimbursement to retirees and the covered dependents of local education employees. The State also offers dental care to retirees, however, since dental benefits are completely paid for by the retirees, there is no OPEB liability for these benefits.

The employer contributions for the participating local education employers are legally required to be funded by the State in accordance with N.J.S.A. 52:14-17.32f. According to this law, the State provides employer-paid coverage to employees who retire from a board of education or county college with 25 years or more of service credit in, or retires on a disability pension from, one or more of the following plans: TPAF, PERS, PFRS, or ABP.

Pursuant to P.L. 2011, c.78, future retirees eligible for postemployment medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

The state is legally required to pay for the OPEB benefit coverage for the participating local education employers. Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 75 and the State is treated as a nonemployer contributing entity. The State, as a nonemployer contributing entity, reported a Fiscal Year 2021 total OPEB liability of \$67,809,962,608 for this special funding situation.

Additional information on Pensions and OPEB can be accessed at 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 ACFR on the Office of Management and Budget webpage

:<https://www.nj.gov/treasury/omb/publications/21fr/NJFRFY2021Complete.pdf>

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

NOTE 11 – OTHER POST-RETIREMENT BENEFITS - Continued

Actuarial assumptions and other imputes:

The total OPEB liability in the June 30, 2021 actuarial valuation reported by the State in the State’s most recently issued ACFR was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation rate – 2.50%

Salary Increases –

	TPAF/ABP	PERS	PFRS
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	2.75 - 5.65%	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-2021. 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-2021. 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-2021 for current disabled retirees. Future disabled retirees was based on the Pub-2021 “Safety” (PFRS), “General” (PERS), and “Teachers” (TPAF/ABP) classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021.

The actuarial assumptions used in the June 30, 2020 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 2022 through 2023 are reflected. For PPO the trend is initially 5.7% in fiscal year 2024, increasing to 12.93% in fiscal year 2025 and decreases to 4.5% after 11 years. For HMO the trend is initially .01% in fiscal year 2024, increasing to 15.23% in fiscal year 2025, and decreases to 4.5% after 11 years. For prescription drug benefits, the initial trend rate is 6.75% 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%.

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NOTES TO FINANCIAL STATEMENTS
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(CONTINUED)**

NOTE 11 – OTHER POST-RETIREMENT BENEFITS - Continued

Discount Rate –

The discount rate for June 30, 2021 was 2.16%. 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.

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

Balance at 6/30/21 (Based on 6/30/2020 measurement date)	\$ 67,809,962,608.00
Changes for the year:	
Service cost	3,217,184,264.00
Interest	1,556,661,679.00
Changes in Benefit Terms	(63,870,842.00)
Differences between Expected & Actual Experiences	(11,385,071,658.00)
Changes in assumptions or other inputs	59,202,105.00
Contributions: Member	39,796,196.00
Benefit payments	<u>(1,226,213,382.00)</u>
Net changes	<u>(7,802,311,638.00)</u>
Balance at 6/30/22 (Based on 6/30/2021 measurement date)	<u>\$ 60,007,650,970.00</u>

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

The following presents the total OPEB liability as of June 20, 2021, 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:

	1% Decrease <u>(1.16%)</u>	Discount Rate <u>(2.16%)</u>	1% Increase <u>(3.16%)</u>
Total OPEB Liability (School Retirees)	71,879,745,555.00	60,007,650,970.00	50,659,089,138.00

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, 2021 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:

	1% Decrease <u></u>	Healthcare Cost Trend Rates <u></u>	1% Increase <u></u>
Total OPEB Liability (School Retirees)	48,576,388,417.00	60,007,650,970.00	75,358,991,782.00

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

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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

NOTE 11 – OTHER POST-RETIREMENT BENEFITS - Continued

For the year ended June 30, 2021, the board of education recognized OPEB expense of \$16,322,727.00 determined by the State as the total OPEB liability for benefits provided through a defined OPEB plan that is not administered through a trust that meets the criteria in paragraph 4 of GASB 75 and in which there is a special funding situation.

In accordance with GASB 75, the board of education’s proportionate share of school retirees OPEB is zero, there is no recognition of the allocation of proportionate share of deferred outflows of resources and deferred inflows of resources. At June 30, 2021, 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	\$ 9,045,886,863.00	(18,009,362,976.00)
Changes of assumptions	10,179,536,966.00	(6,438,261,807.00)
 Total	 \$ 19,225,423,829.00	 \$ (24,447,624,783.00)

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,		
2022	\$	(1,182,303,041.00)
2023		(1,182,303,041.00)
2024		(1,182,303,041.00)
2025		(1,182,303,041.00)
2026		(840,601,200.00)
Thereafter		347,612,410.00
Total	\$	(5,222,200,954.00)

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

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

**CITY OF VINELAND BOARD OF EDUCATION
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(CONTINUED)**

Note 12: DEFERRED COMPENSATION

The School District offers its employees a choice of various deferred compensation plans created in accordance with Internal Revenue Code Sections 403(b) and 457. The plans, which are administered by the entities listed below, permit participants to defer a portion of their salary until future years. Amounts deferred under the plans are not available to employees until termination, retirement, death, or unforeseeable emergency. The plan administrators are as follows:

Ameriprise AXA Equitable Metlife State of New Jersey, Department of Treasury, Division of Pensions, Supplemental Annuity	GWN Marketing Security Benefit Lincoln Investment
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Note 13: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Property and Liability Insurance – The District maintains commercial insurance coverage for property, liability and surety bonds. During the fiscal year ended June 30, 2022 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:

Fiscal Year	Interest on Investments	Employee Contributions	Amount Reimbursed	Ending Balance
2021-2022	\$ 992.25	175,383.09	(17,062.97)	626,466.92
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

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, 2022, the liability for compensated absences in the governmental activities and proprietary fund types was \$8,489,521.32 and \$221,854.41, respectively.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

Note 15: INTERFUND BALANCES AND TRANSFERS

The following interfund balances were recorded on the various balance sheets as June 30, 2022:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 4,649,703.22	\$ 37,463.99
Special Revenue Fund		4,032,768.76
Enterprise Fund		579,470.47
Total	<u>\$ 4,649,703.22</u>	<u>\$ 4,649,703.22</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.

Note 16: DEFICIT FUND BALANCES

The School District has a deficit in Unassigned Fund Balance of \$5,254,289.80 in the governmental funds as of June 30, 2022 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 \$65,937,182.91 as of June 30, 2022. This deficit was attributable to the Net Pension Liability, the liability for compensated absences as well as the June State Aid Payment as noted above.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

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, 2022, 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, 2022 is \$24,582,625.73. \$14,761,367.18 of excess fund balance generated during 2020-21 has been restricted and designated for utilization in the 2022-23 budget.

For Capital Reserve Account - As of June 30, 2022, the balance in the capital reserve account is \$0.00. These funds are restricted for future capital outlay expenditures for capital projects in the School District's approved Long Range Facilities Plan (LRFP).

For Maintenance Reserve Account - As of June 30, 2022, the balance in the maintenance reserve account is \$2,819,640.77. These funds are restricted for expenditures related to required maintenance of buildings and facilities.

For Unemployment Reserve Account - As of June 30, 2022, the balance in the unemployment reserve account is \$626,466.92. 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, 2022, the general fund and special revenue fund balance unassigned classification contained deficits totaling \$5,452,363.46. As discussed in Note 16, this is a direct result of the delay in the June payments of state aid until the following fiscal year, is not considered a violation of New Jersey statute and regulation nor in need of corrective action.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

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

Plan Description - The District provides prescription drug, dental and vision care coverage to administrators, supervisors and key support staff of the school district. The employee must have at least twenty (20) years of service in the District and must retire from active service to receive the benefits. Plan members are not required to make any contributions to the plan. Coverage ends when the retiree reaches age 70 or dies, if earlier. Spouses and dependent children of participating retirees are also eligible for coverage. Spouses and eligible dependents that choose to continue the coverage after the retiree's death must pay the COBRA rate, which is based on the combined experience of both actives and retirees. The State of New Jersey and the District have the authority to change benefit levels. Any changes in benefits are subject to collective bargaining.

The plan type is a single employer, defined benefit OPEB plan.

Medical insurance and life insurance are provided through the state pension plan. This insurance is provided by the State of New Jersey and is therefore not an obligation of the District.

Funding Policy – As of July 1, 2020, no assets are accumulated in a trust that meets the criteria in paragraph 4 of GASBS No. 75. Payments to the insurance company on behalf of retirees are made monthly during the fiscal year.

The School District presently funds its current retiree postemployment benefit costs on a “pay-as-you-go” basis. The School District's contributions to the Plan for the fiscal year ended June 30, 2022, 2021 and 2020 were \$24,987.00, \$24,987.00, and \$24,987.00, respectively.

Employees covered by benefit terms:

At June 30, 2022, 38 employees were covered by the benefit terms.

Total OPEB Liability

The District recognized \$768,828.00 of OPEB liability on the Statement of Net Position.

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.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

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

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

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

(5) Plan Administrative Expenses

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

(6) Retirement Ages

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

(7) Marriage/Family

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

(8) Ages

Age nearest birthday as of the Valuation Date.

(9) Healthcare Cost Trend Rates

After the valuation date, all postemployment prescription drug rates are assumed to increase 9% in the first year with a 1 % decline in each subsequent year to an ultimate rate of 5% in the fifth year. Dental and vision care premiums are assumed to increase 3% per year.

(10) Benefit Accrual

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

(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

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

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

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

(12) Election of Coverage

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

(13) Salary Scale

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

(14) Implicit Rate Subsidies

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

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

Changes in the Total OPEB liability

Balance at 6/30/21	\$	747,296.00
Changes for the year:		
Service cost		25,566.00
Interest on Service Cost		20,953.00
Changes in assumptions or other inputs		-
Contributions		(24,987.00)
Interest on Contributions		-
		-
Net changes		21,532.00
Balance at 6/30/22	\$	768,828.00

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	\$ 793,763.00	\$ 768,828.00	\$ 669,282.00

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

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

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	\$ 644,449.63	\$ 768,828.00	\$ 826,953.89

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

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

For the year ended June 30, 2022, 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, 2022, 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

-

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.

**CITY OF VINELAND BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

NOTE 21 – RIGHT TO USE ASSETS

The school district has recorded right to use lease assets as a result of implementing GASB 87. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability, plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The district has determined the other charges and amortization to be immaterial to the government-wide financial statements and has elected to record the Right to Use Assets at their remaining liability payments.

The district has recorded right to use leased assets as listed below. The assets are right to use assets for leased equipment, vehicles and Improvements.

	Beginning Balance	Increases	Decreases	Ending Balance
Equipment	\$ 541,477.84		541,477.84	-
Bus Yard Improvements	2,550,000.00		1,585,761.98	964,238.02
Buses & Vehicles	4,083,780.04	2,788,015.20	402,564.10	6,469,231.14
Right to use assets, net	<u>\$ 7,175,257.88</u>	<u>2,788,015.20</u>	<u>2,529,803.92</u>	<u>7,433,469.16</u>

Note 22: SUBSEQUENT EVENTS

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2022 and March 13, 2023 the date the financial statements were available to be issued for possible disclosure and recognition in the financial statements. Nothing has come to the attention of the District that would require disclosure.

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Required Supplementary Information – Part II

Budgetary Comparison Schedules

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2022

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local Sources:					
Local Tax Levy	\$ 26,719,372.00	\$ -	\$ 26,719,372.00	\$ 26,719,372.00	\$ -
Tuition	591,075.00		591,075.00	1,289,261.19	698,186.19
Transportation Fees	90,000.00		90,000.00	43,511.51	(46,488.49)
Miscellaneous	430,125.00		430,125.00	918,090.67	487,965.67
Total - Local Sources	<u>27,830,572.00</u>	<u>-</u>	<u>27,830,572.00</u>	<u>28,970,235.37</u>	<u>1,139,663.37</u>
State Sources:					
Equalization Aid	92,820,557.00		92,820,557.00	92,820,557.00	-
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	60,011.00		60,011.00	60,011.00	-
Adjustment Aid	31,132,988.00		31,132,988.00	31,132,988.00	-
Security Grant	527,555.00	527,555.00	527,555.00	527,555.00	-
Extraordinary Aid	1,213,000.00		1,213,000.00	2,713,209.00	1,500,209.00
Additional Non Public Transportation Aid			-	141,520.00	141,520.00
Teacher's Pension & Annuity Fund (On-Behalf-Non-Budgeted)			-	30,050,710.00	30,050,710.00
Reimbursed TPAF Social Security (Non-Budgeted)			-	4,961,942.34	4,961,942.34
Total State Sources	<u>138,669,857.00</u>	<u>527,555.00</u>	<u>139,197,412.00</u>	<u>175,851,793.34</u>	<u>36,654,381.34</u>
Federal Sources:					
Medical Assistance Program	390,112.00		390,112.00	397,011.71	6,899.71
Total - Federal Sources	<u>390,112.00</u>	<u>-</u>	<u>390,112.00</u>	<u>397,011.71</u>	<u>6,899.71</u>
Total Revenues	<u>166,890,541.00</u>	<u>527,555.00</u>	<u>167,418,096.00</u>	<u>205,219,040.42</u>	<u>37,800,944.42</u>

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2022

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction	\$ 2,618,011.00	\$ (45,412.00)	\$ 2,572,599.00	\$ 2,496,913.48	\$ 75,685.52
Preschool/Kindergarten	15,228,939.58	(149,792.00)	15,079,147.58	14,925,113.43	154,034.15
Grades 1-5 - Salaries of Teachers	8,627,033.00	121,191.00	8,748,224.00	8,095,639.76	652,584.24
Grades 6-8 - Salaries of Teachers	10,172,151.00	(288,285.41)	9,883,865.59	9,520,440.01	363,425.58
Regular Programs - Home Instruction:					
Salaries of Teachers	115,000.00	(6,500.00)	108,500.00	93,520.45	14,979.55
Purchased Professional-Educational Services	150,000.00	46,500.00	196,500.00	192,218.06	4,281.94
Other Purchased Services (400-500 series)	1,500.00	-	1,500.00	163.83	1,336.17
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	810,149.00	(63,019.47)	747,129.53	735,859.69	11,269.84
Purchased Professional-Educational Services	1,113,411.00	4,237,120.31	5,350,531.31	5,350,488.53	42.78
Other Purchased Services (400-500 series)	520,553.02	22,901.47	543,454.49	411,958.85	131,495.64
Travel	1,000.00	500.00	1,500.00	440.00	1,060.00
General Supplies	2,612,048.45	10,276.52	2,622,324.97	2,373,521.74	248,803.23
Textbooks	531,650.00	53,203.78	584,853.78	571,189.79	13,663.99
Other Objects	21,325.94	(2,300.00)	19,025.94	1,021.72	18,004.22
TOTAL REGULAR PROGRAMS - INSTRUCTION	42,522,771.99	3,936,384.20	46,459,156.19	44,768,489.34	1,690,666.85
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	436,621.00	11,297.00	447,918.00	444,204.00	3,714.00
Other Salaries for Instruction	331,531.00	(3,532.95)	327,998.05	301,231.67	26,766.38
Purchased Professional-Educational Services	109,066.00	(41,389.13)	67,676.87	38,401.64	29,275.23
Other Purchased Services (400-500 series)	4,050.00	-	4,050.00	-	4,050.00
General Supplies	23,090.00	1,287.18	24,377.18	21,257.14	3,120.04
Textbooks	3,000.00	-	3,000.00	993.99	2,006.01
Other Objects	5,400.00	(1,287.18)	4,112.82	1,115.11	2,997.71
Total Cognitive - Mild	912,758.00	(33,625.08)	879,132.92	807,203.55	71,929.37
Cognitive - Moderate					

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2022

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Salaries of Teachers	\$ 449,341.00	\$ (62,479.00)	\$ 386,862.00	\$ 383,470.00	\$ 3,392.00
Other Salaries for Instruction	457,509.00	(113,787.00)	343,722.00	308,328.12	35,393.88
Purchased Professional-Educational Services	114,088.00	23,360.55	137,448.55	109,235.96	28,212.59
Other Purchased Services (400-500 series)	4,250.00	-	4,250.00	-	4,250.00
General Supplies	18,275.00	-	18,275.00	12,393.81	5,881.19
Textbooks	600.00	-	600.00	-	600.00
Other Objects	4,000.00	-	4,000.00	1,013.09	2,986.91
Total Cognitive - Moderate	1,048,063.00	(152,905.45)	895,157.55	814,440.98	80,716.57
Learning and/or Language Disabilities:					
Salaries of Teachers	1,861,141.00	182,916.09	2,044,057.09	1,979,096.39	64,960.70
Other Salaries for Instruction	679,119.00	(101,975.09)	577,143.91	543,542.44	33,601.47
Purchased Professional-Educational Services	208,110.00	99,395.65	307,505.65	293,788.83	13,716.82
Other Purchased Services (400-500 series)	3,250.00	(210.00)	3,040.00	-	3,040.00
General Supplies	66,054.36	232.24	66,286.60	53,632.05	12,654.55
Textbooks	11,670.00	(250.00)	11,420.00	716.80	10,703.20
Other Objects	7,200.00	227.76	7,427.76	5,779.28	1,648.48
Total Learning and/or Language Disabilities	2,836,544.36	180,336.65	3,016,881.01	2,876,555.79	140,325.22
Auditory Impairments:					
Salaries of Teachers	340,284.00	(82,699.25)	257,584.75	251,244.47	6,340.28
Other Salaries for Instruction	387,763.00	31,532.21	419,295.21	373,630.75	45,664.46
Purchased Professional-Educational Services	72,044.00	(33,370.00)	38,674.00	2,086.06	36,587.94
Other Purchased Services (400-500 series)	4,400.00	-	4,400.00	-	4,400.00
General Supplies	10,200.00	-	10,200.00	4,562.20	5,637.80
Textbooks	1,600.00	-	1,600.00	-	1,600.00
Other Objects	2,400.00	-	2,400.00	391.08	2,008.92
Total Auditory Impairments	818,691.00	(84,537.04)	734,153.96	631,914.56	102,239.40

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2022

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Behavioral Disabilities:					
Salaries of Teachers	\$ 470,512.00	\$ 60,364.00	\$ 530,876.00	\$ 438,534.90	\$ 92,341.10
Other Salaries for Instruction	388,187.00	96,113.00	484,300.00	447,175.35	37,124.65
Purchased Professional-Educational Services	85,022.00	756,350.26	841,372.26	839,951.93	1,420.33
Other Purchased Services (400-500 series)	2,600.00	-	2,600.00	-	2,600.00
General Supplies	23,765.50	-	23,765.50	12,862.60	10,902.90
Textbooks	750.00	-	750.00	-	750.00
Other Objects	5,800.00	-	5,800.00	3,509.41	2,290.59
Total Behavioral Disabilities	976,636.50	912,827.26	1,889,463.76	1,742,034.19	147,429.57
Resource Room/Resource Center:					
Salaries of Teachers	8,648,843.00	(360,557.90)	8,288,285.10	7,843,786.31	444,498.79
Other Salaries for Instruction	1,113,513.00	(34,140.00)	1,079,373.00	771,010.02	308,362.98
Purchased Professional-Educational Services	395,698.00	(81,233.00)	314,465.00	249,992.38	64,472.62
Other Purchased Services (400-500 series)	2,000.00	-	2,000.00	-	2,000.00
General Supplies	210,798.73	(30,000.00)	180,798.73	133,107.22	47,691.51
Textbooks	21,040.00	-	21,040.00	4,932.20	16,107.80
Other Objects	6,000.00	-	6,000.00	4,577.35	1,422.65
Total Resource Room/Resource Center	10,397,892.73	(505,930.90)	9,891,961.83	9,007,405.48	884,556.35
Autism:					
Salaries of Teachers	979,209.00	49,478.12	1,028,687.12	940,178.07	88,509.05
Other Salaries for Instruction	673,760.00	126,560.09	800,320.09	750,332.87	49,987.22
Purchased Professional-Educational Services	301,242.00	206,922.06	508,164.06	456,624.73	51,539.33
Other Purchased Services (400-500 series)	7,700.00	2,300.00	10,000.00	2,339.13	7,660.87
General Supplies	64,823.47	(2,300.00)	62,523.47	38,501.68	24,021.79
Textbooks	3,100.00	-	3,100.00	2,395.00	705.00
Other Objects	12,550.00	-	12,550.00	5,486.43	7,063.57
Total Autism	2,042,384.47	382,960.27	2,425,344.74	2,195,857.91	229,486.83
Preschool Disabilities - Full-Time:					
Salaries of Teachers	686,477.00	6,003.00	692,480.00	692,480.00	-
Other Salaries for Instruction	204,740.00	(40,076.04)	164,663.96	164,663.96	-
Purchased Professional-Educational Services	90,434.00	18,238.19	108,672.19	108,672.19	-
General Supplies	500.00	-	500.00	-	500.00
Total Preschool Disabilities - Full-Time	982,151.00	(15,834.85)	966,316.15	965,816.15	500.00
TOTAL SPECIAL EDUCATION - INSTRUCTION	20,015,121.06	683,290.86	20,698,411.92	19,041,228.61	1,657,183.31

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2022

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Basic Skills/Remedial - Instruction					
Salaries of Teachers	\$ 1,169,375.00	\$ 64,241.00	\$ 1,233,616.00	\$ 1,186,355.92	\$ 47,260.08
Purchased Professional-Educational Services	56,000.00	(35,000.00)	21,000.00	15,525.75	5,474.25
General Supplies	6,500.00	(1,441.50)	5,058.50	2,865.20	2,193.30
Total Basic Skills/Remedial - Instruction	1,231,875.00	27,799.50	1,259,674.50	1,204,746.87	54,927.63
Bilingual Education - Instruction					
Salaries of Teachers	2,663,938.00	142,779.00	2,806,717.00	2,730,072.15	76,644.85
Other Salaries for Instruction	67,979.00	4,249.19	72,228.19	68,468.19	3,760.00
Purchased Professional-Educational Services	33,000.00	(26,205.50)	6,794.50	6,794.50	-
General Supplies	21,850.00	(13,500.70)	8,349.30	4,045.85	4,303.45
Total Bilingual Education - Instruction	2,786,767.00	107,321.99	2,894,088.99	2,809,380.69	84,708.30
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	230,858.00	14,748.25	245,606.25	227,864.09	17,742.16
Purchased Services (300-500 series)	152,665.00	4,231.00	156,896.00	133,802.50	23,093.50
Supplies and Materials	5,600.00	(533.30)	5,066.70	1,614.70	3,452.00
Other Objects	35,000.00	(12,946.00)	22,054.00	14,354.00	7,700.00
Total School-Spon. Cocurricular Actvts. - Inst.	424,123.00	5,499.95	429,622.95	377,635.29	51,987.66
School-Spon. Cocurricular Athletics - Inst.					
Salaries	702,058.00	49,832.65	751,890.65	712,828.79	39,061.86
Purchased Services (300-500 series)	498,504.32	(175,467.00)	323,037.32	315,562.74	7,474.58
Supplies and Materials	137,130.36	35,528.00	172,658.36	170,266.86	2,391.50
Other Objects	7,350.00	-	7,350.00	7,287.00	63.00
Total School-Spon. Cocurricular Athletics - Inst.	1,345,042.68	(90,106.35)	1,254,936.33	1,205,945.39	48,990.94
Other Instructional Programs - Instruction					
Salaries	772,762.00	(702,412.00)	70,350.00	19,522.50	50,827.50
Total Other Instructional Programs - Instruction	772,762.00	(702,412.00)	70,350.00	19,522.50	50,827.50
Before/After School Programs - Instruction					
Salaries of Teachers	10,000.00	-	10,000.00	3,393.75	6,606.25
Total Before/After School Programs - Instruction	10,000.00	-	10,000.00	3,393.75	6,606.25
Total Before/After School Programs	10,000.00	-	10,000.00	3,393.75	6,606.25

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2022

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Alternative Education Program - Instruction	\$ 2,221,518.00	\$ (2,221,518.00)	\$ -	\$ -	\$ -
Purchased Professional-Educational Services	3,798.00	2,369.82	6,167.82	5,630.91	536.91
Other Purchased Services (400-500 series)	40,000.00	(6,602.00)	33,398.00	-	33,398.00
General Supplies	2,265,316.00	(2,225,750.18)	39,565.82	5,630.91	33,934.91
Total Alternative Education Program - Instruction	52,905.00	4,189.80	57,094.80	57,094.80	-
Other Alternative Education Program - Support	52,905.00	4,189.80	57,094.80	57,094.80	-
Salaries	2,318,221.00	(2,221,560.38)	96,660.62	62,725.71	33,934.91
Total Alternative Education Program - Support	71,426,683.73	1,746,217.77	73,172,901.50	69,493,068.15	3,679,833.35
Total Instruction	162,084.20	-	162,084.20	158,583.74	3,500.46
Undistributed Expenditures - Instruction:	105,643.00	157,130.25	262,773.25	261,488.86	1,284.39
Tuition to Other LEAs Within the State - Regular	2,722,495.53	(90,173.80)	2,632,321.73	2,459,086.00	173,235.73
Tuition to County Voc. School Dist. - Regular	236,257.00	(72,461.59)	163,795.41	4,480.00	159,315.41
Tuition to County Voc. School Dist. - Special	2,330,597.00	(475,414.06)	1,855,182.94	1,781,614.78	73,568.16
Tuition to CSSD & Regional Day Schools	1,384,666.96	(150,000.00)	1,234,666.96	881,748.53	352,918.43
Tuition to Private Schools for the Disabled - Within State	10,000.00	-	10,000.00	-	10,000.00
Tuition to Private Schools for the Disabled & Other LEA - Spl./O/S St	252,985.00	52,691.00	305,676.00	305,676.00	-
Tuition - State Facilities	7,204,728.69	(578,228.20)	6,626,500.49	5,852,677.91	773,822.58
Total Undistributed Expenditures - Instruction	409,183.00	38,928.20	448,111.20	423,308.87	24,802.33
Undist. Expend. - Attend. & Social Work	4,725.00	-	4,725.00	-	4,725.00
Salaries	500.00	-	500.00	-	500.00
Other Purchased Services (400-500 series)	414,408.00	38,928.20	453,336.20	423,308.87	30,027.33
Supplies and Materials	1,097,704.00	96,922.77	1,194,626.77	1,177,397.44	17,229.33
Total Undist. Expend. - Attend. & Social Work	1,187,042.00	(60,656.00)	1,126,386.00	1,119,842.39	6,543.61
Undist. Expend. - Health Services	2,194,793.50	7,184.75	2,201,978.25	1,028,997.75	1,172,980.50
Salaries	16,593.50	(193.50)	16,400.00	12,997.49	3,402.51
Salaries of Social Services Coordinators	67,814.04	4,021.24	71,835.28	48,681.79	23,153.49
Purchased Professional and Technical Services	4,563,947.04	47,279.26	4,611,226.30	3,387,916.86	1,223,309.44
Other Purchased Services (400-500 series)					
Supplies and Materials					
Total Undist. Expend. - Health Services					

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	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Speech, OT, PT & Related Services					
Salaries	\$ 1,612,302.00	\$ (61,335.35)	\$ 1,550,966.65	\$ 1,550,966.65	\$ -
Purchased Professional - Educational Services	67,434.00	120,751.00	188,185.00	188,185.00	-
Other Purchased Services (400-500 series)	500.00	-	500.00	490.32	9.68
Other Objects	3,542.00	-	3,542.00	-	3,542.00
Total Undist. Expend. - Speech, OT, PT & Related Services	1,683,778.00	59,415.65	1,743,193.65	1,739,641.97	3,551.68
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Purchased Professional - Educational Services	169,090.00	(34,961.55)	134,128.45	134,128.45	-
Supplies and Materials	6,500.00	425.10	6,925.10	6,925.10	-
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	175,590.00	(34,536.45)	141,053.55	141,053.55	-
Undistributed Expenditures - Guidance Services					
Salaries of Other Professional Staff	2,272,820.00	8,873.00	2,281,693.00	2,164,333.55	117,359.45
Salaries of Secretarial and Clerical Assistants	100,168.00	47,276.81	147,444.81	145,208.81	2,236.00
Other Salaries	151,283.00	(58,119.00)	93,164.00	87,933.00	5,231.00
Other Purchased Services (400-500 series)	16,325.00	-	16,325.00	13,544.07	2,780.93
Supplies and Materials	17,444.00	(3,331.10)	14,112.90	8,567.77	5,545.13
Total Undistributed Expenditures - Guidance Services	2,558,040.00	(5,300.29)	2,552,739.71	2,419,587.20	133,152.51
Undist. Expend. - Child Study Teams					
Salaries of Other Professional Staff	2,013,137.00	(11,234.11)	2,001,902.89	2,001,902.89	-
Salaries of Secretarial and Clerical Assistants	202,965.00	13,911.96	216,876.96	207,238.12	9,638.84
Travel	3,000.00	-	3,000.00	1,424.32	1,575.68
Other Purchased Services (400-500 series O/than Resid Costs)	5,500.00	(298.00)	5,202.00	-	5,202.00
Other Objects	2,565.00	298.00	2,863.00	2,863.00	-
Total Undist. Expend. - Child Study Teams	2,227,167.00	2,677.85	2,229,844.85	2,213,428.33	16,416.52
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	1,053,672.20	32,994.76	1,086,666.96	1,086,666.96	-
Salaries of Other Professional Staff	111,975.00	(4,435.75)	107,539.25	74,199.62	33,339.63
Salaries of Sec and Clerical Assist.	465,002.00	56,714.08	521,716.08	481,394.00	40,322.08
Travel	2,250.00	(1,588.25)	661.75	367.10	294.65
Supplies and Materials	22,500.00	1,800.00	24,300.00	10,571.20	13,728.80
Other Objects	2,000.00	-	2,000.00	-	2,000.00
Total Undist. Expend. - Improvement of Inst. Serv.	1,657,399.20	85,484.84	1,742,884.04	1,653,198.88	89,685.16

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	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	\$ 1,007,901.00	\$ (13,449.00)	\$ 994,452.00	\$ 951,675.97	\$ 42,776.03
Purchased Professional and Technical Services	49,140.00	(49,140.00)	-	-	-
Other Purchased Services (400-500 series)	16,550.58	10,000.00	26,550.58	18,240.95	8,309.63
Supplies and Materials	106,422.38	(27,106.77)	79,315.61	74,460.81	4,854.80
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>1,180,013.96</u>	<u>(79,695.77)</u>	<u>1,100,318.19</u>	<u>1,044,377.73</u>	<u>55,940.46</u>
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Supervisors of Instruction	228,244.80	4,288.08	232,532.88	232,532.88	-
Salaries of Other Professional Staff	50,250.00	(40,300.00)	9,950.00	4,075.00	5,875.00
Salaries of Secretarial and Clerical Assist	1.00	-	1.00	-	1.00
Purchased Professional - Educational Service	112,500.00	(57,000.00)	55,500.00	21,560.00	33,940.00
Other Purchased Services (400-500 series)	41,350.00	30,125.00	71,475.00	64,298.83	7,176.17
Travel	21,700.00	(5,150.00)	16,550.00	5,233.52	11,316.48
Supplies and Materials	20,300.00	-	20,300.00	14,845.26	5,454.74
Total Undist. Expend. - Instructional Staff Training Serv.	<u>474,345.80</u>	<u>(68,036.92)</u>	<u>406,308.88</u>	<u>342,545.49</u>	<u>63,763.39</u>
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	458,299.00	29,500.00	487,799.00	487,214.11	584.89
Legal Services	150,000.00	(42,955.30)	107,044.70	104,775.50	2,269.20
Audit Fees	79,000.00	-	79,000.00	78,700.00	300.00
Architectural/Engineering Services	234,000.00	(22,882.35)	211,117.65	211,117.65	-
Other Purchased Professional Services	26,000.00	(24,200.00)	1,800.00	1,800.00	-
Communications/Telephone	235,000.00	-	235,000.00	228,461.05	6,538.95
BOE Other Purchased Services	6,000.00	11,500.00	17,500.00	17,500.00	-
Misc. Purch Serv (400-500 series)(Other than 530 & 585)	724,182.00	(75,802.69)	648,379.31	648,221.03	158.28
General Supplies	31,601.02	15,970.34	47,571.36	47,571.36	-
Miscellaneous Expenditures	44,100.00	-	44,100.00	35,769.96	8,330.04
BOE Membership Dues and Fees	9,650.00	-	9,650.00	4,480.65	5,169.35
Total Undist. Expend. - Supp. Serv. - General Admin.	<u>1,997,832.02</u>	<u>(108,870.00)</u>	<u>1,888,962.02</u>	<u>1,865,611.31</u>	<u>23,350.71</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	3,254,653.00	46,193.00	3,300,846.00	3,260,590.63	40,255.37
Salaries of Secretarial and Clerical Assistants	1,258,999.00	56,097.38	1,315,096.38	1,270,309.68	44,786.70
Other Purchased Services (400-500 series)	97,262.44	16,021.45	113,283.89	101,379.05	11,904.84
Supplies and Materials	201,033.65	6,394.05	207,427.70	180,256.42	27,171.28
Other Objects	30,000.00	11,500.00	41,500.00	35,624.00	5,876.00
Total Undist. Expend. - Support Serv. - School Admin.	<u>4,841,948.09</u>	<u>136,205.88</u>	<u>4,978,153.97</u>	<u>4,848,159.78</u>	<u>129,994.19</u>

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	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Central Services					
Salaries	\$ 1,736,156.00	\$ (91,038.52)	\$ 1,645,117.48	\$ 1,640,617.48	\$ 4,500.00
Purchased Professional Services	12,000.00	1,000.00	13,000.00	-	13,000.00
Purchased Technical Services	175,775.00	(43,244.90)	132,530.10	131,960.96	569.14
Travel	5,850.00	-	5,850.00	843.44	5,006.56
Misc. Purch. Services (400-500 Series) (O/T 594)	266,360.40	94,155.69	360,516.09	342,952.40	17,563.69
Sale/Lease-back Payments	56,298.02	-	56,298.02	52,826.04	3,471.98
Supplies and Materials	60,779.12	114,000.00	174,779.12	160,238.85	14,540.27
Miscellaneous Expenditures	24,650.00	1,362.93	26,012.93	26,012.93	-
Total Undist. Expend. - Central Services	<u>2,337,868.54</u>	<u>76,235.20</u>	<u>2,414,103.74</u>	<u>2,355,452.10</u>	<u>58,651.64</u>
Undistributed Expenditures - Admin. Info. Tech.					
Salaries	169,887.00	-	169,887.00	169,885.68	1.32
Purchased Professional Services	1,086,000.00	-	1,086,000.00	982,145.70	103,854.30
Purchased Technical Services	43,000.00	(20,000.00)	23,000.00	-	23,000.00
Supplies and Materials	408,400.00	(1,200.00)	407,200.00	376,553.26	30,646.74
Other Objects	3,885.00	-	3,885.00	-	3,885.00
Total Undist. Expend. - Admin. Info. Tech.	<u>1,711,172.00</u>	<u>(21,200.00)</u>	<u>1,689,972.00</u>	<u>1,528,584.64</u>	<u>161,387.36</u>
Undist. Expend. - Required Maintenance for School Facilities					
Salaries	2,961,923.51	(446,533.00)	2,515,390.51	2,263,770.48	251,620.03
Cleaning, Repair, and Maintenance Services	325,772.81	565,000.00	890,772.81	874,870.05	15,902.76
General Supplies	3,287,696.32	118,467.00	3,406,163.32	3,138,640.53	267,522.79
Total Undist. Expend. - Required Maintenance for School Facilities					
Undist. Expend. - Custodial Services					
Salaries	4,870,569.00	275,617.52	5,146,186.52	5,105,673.09	40,513.43
Salaries of Secretarial and Clerical Assistants	54,901.00	3,143.96	58,044.96	58,044.96	-
Salaries of Non-instructional Aides	34,013.00	(20,143.96)	13,869.04	3,202.50	10,666.54
Purchased Professional and Technical Services	35,000.00	(35,000.00)	-	-	-
Cleaning, Repair, and Maintenance Services	121,659.38	2,133.00	123,792.38	121,742.47	2,049.91
Rental of Land, Building & Other than Lease Purchases	125,000.00	-	125,000.00	125,000.00	-
Other Purchased Property Services	804,648.81	160,383.38	965,032.19	937,500.21	27,531.98
Insurance	300,000.00	-	300,000.00	300,000.00	-
Miscellaneous Purchased Services	5,000.00	(3,999.80)	1,000.20	-	1,000.20
General Supplies	433,385.47	-	433,385.47	397,682.88	35,702.59
Energy - Natural Gas	517,500.00	147,828.64	665,328.64	663,707.42	1,621.22
Energy - Electricity	3,546,245.16	49,476.45	3,595,721.61	3,539,579.29	56,142.32
Energy - Oil	5,000.00	-	5,000.00	-	5,000.00
Energy - Gasoline	135,000.00	(78,762.57)	56,237.43	51,879.24	4,358.19
Total Undist. Expend. - Custodial Services	<u>10,987,921.82</u>	<u>500,676.62</u>	<u>11,488,598.44</u>	<u>11,304,012.06</u>	<u>184,586.38</u>

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	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Care and Upkeep of Grounds	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00
Cleaning, Repair, and Maintenance Services	3,000.00	6,371.77	9,371.77	8,552.22	819.55
Supplies and Materials	6,000.00	6,371.77	12,371.77	8,552.22	3,819.55
Total Undist. Expend. - Care and Upkeep of Grounds					
Undist. Expend. - Security					
Salaries	1,623,043.00	273,815.75	1,896,858.75	1,513,565.78	383,292.97
Purchased Professional & Technical Services	35,413.51	14,924.54	50,338.05	50,338.05	-
General Supplies	131,337.94	74,573.67	205,911.61	191,052.79	14,858.82
Total Undist. Expend. - Security	1,789,794.45	363,313.96	2,153,108.41	1,754,956.62	398,151.79
Total Undist. Expend. - Oper. & Maint. Of Plant	16,071,412.59	988,829.35	17,060,241.94	16,206,161.43	854,080.51
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Bet. Home and School) - Regular	3,473,455.00	180,515.34	3,653,970.34	3,607,988.06	45,982.28
Sal. For Non-Instructional Aides	-	41,067.24	41,067.24	41,067.24	-
Sal. For Pup. Trans. (Bet. Home and School) - Special	1,541,975.00	(700,009.19)	841,965.81	837,584.79	4,381.02
Sal. For Pup. Trans. (Other than Bet. Home and School)	121,750.00	(53,551.07)	68,198.93	67,848.93	350.00
Other Purchased Professional and Technical Services	1,456,900.00	(187,930.56)	1,268,969.44	1,268,969.44	-
Cleaning, Repair and Maintenance Services	221,375.00	20,000.00	241,375.00	235,943.32	5,431.68
Rental Payments - School Buses	1,984,372.77	(84,000.00)	1,900,372.77	1,897,237.64	3,135.13
Contract Services - (Between Home and School) - Vendors	25,000.00	20,000.00	45,000.00	40,877.37	4,122.63
Contract Services - (Between Home and Sch) - Joint Agrmts	20,000.00	(20,000.00)	-	-	-
Contr Serv (Spl. Ed. Students) - Joint Agrmt	150,000.00	(105,000.00)	45,000.00	41,851.80	3,148.20
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	-	1,289,490.00	1,289,490.00	1,279,599.93	9,890.07
Contr Serv. - Aid in Lieu Payments - Non-Public Schools	543,000.00	(5,000.00)	538,000.00	516,044.25	21,955.75
Misc. Purchased Serv. - Transportation	754,818.00	(25,000.00)	729,818.00	719,169.07	10,648.93
Supplies and Materials	46,000.50	483,712.25	529,712.75	529,712.75	-
Transportation Supplies	821,054.78	295,888.95	1,116,943.73	1,106,525.76	10,417.97
Other Objects	15,000.00	(5,000.00)	10,000.00	1,755.75	8,244.25
Total Undist. Expend. - Student Transportation Serv.	11,174,701.05	1,145,182.96	12,319,884.01	12,192,176.10	127,707.91

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	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Group Insurance	\$ 26,709,886.00	(54,299.00)	\$ 26,655,587.00	\$ 26,642,148.91	\$ 13,438.09
Social Security Contributions	1,900,000.00	122,681.08	2,022,681.08	1,977,470.95	45,210.13
Other Retirement Contributions - PERS	2,850,000.00	244,668.53	3,094,668.53	3,094,668.53	-
Workmen's Compensation	1,356,257.09	-	1,356,257.09	1,076,579.84	279,677.25
Health Benefits	6,006,126.00	(3,590,791.43)	2,415,334.57	602,894.59	1,812,439.98
Tuition Reimbursement	250,000.00	-	250,000.00	95,875.63	154,124.37
Other Employee Benefits	62,000.00	-	62,000.00	16,759.35	45,240.65
Unused Sick Payment to Terminated / Retired Staff	1,150,000.00	-	1,150,000.00	942,879.53	207,120.47
TOTAL UNALLOCATED BENEFITS	<u>40,284,269.09</u>	<u>(3,277,740.82)</u>	<u>37,006,528.27</u>	<u>34,449,277.33</u>	<u>2,557,250.94</u>
On-behalf TPAF Pension Contributions (non-budgeted)	-	-	-	30,050,710.00	(30,050,710.00)
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	4,961,942.34	(4,961,942.34)
TOTAL ON-BEHALF CONTRIBUTIONS	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,012,652.34</u>	<u>(35,012,652.34)</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>40,284,269.09</u>	<u>(3,277,740.82)</u>	<u>37,006,528.27</u>	<u>69,461,929.67</u>	<u>(32,455,401.40)</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>100,558,621.07</u>	<u>(1,593,369.26)</u>	<u>98,965,251.81</u>	<u>127,675,811.82</u>	<u>(28,710,560.01)</u>
TOTAL GENERAL CURRENT EXPENSE	<u>171,985,304.80</u>	<u>152,848.51</u>	<u>172,138,153.31</u>	<u>197,168,879.97</u>	<u>(25,030,726.66)</u>

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	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
CAPITAL OUTLAY					
Equipment					
Grades 6-8	\$ 81,738.00	-	\$ 81,738.00	\$ 81,570.25	\$ 167.75
Grades 9-12	-	3,445.00	3,445.00	3,445.00	-
Undistributed Expenditures - School Admin.	-	7,834.00	7,834.00	-	7,834.00
Undistributed Expenditures - Central Services	45,000.00	10,675.00	55,675.00	21,621.07	34,053.93
Undistributed Expenditures - Admin. Info. Tech.	105,460.00	-	105,460.00	11,568.99	93,891.01
Undistributed Expenditures - Required Maintenance for School Facilities	119,211.60	7,000.00	126,211.60	119,211.60	7,000.00
Undistributed Expenditures - Custodial Services	40,000.00	-	40,000.00	35,301.77	4,698.23
Undistributed Expenditures - Security	102,000.00	70,000.00	172,000.00	171,100.00	900.00
Total Equipment	<u>493,409.60</u>	<u>98,954.00</u>	<u>592,363.60</u>	<u>443,818.68</u>	<u>148,544.92</u>
Facilities Acquisition and Construction Services					
Construction Services	3,500,000.00	-	3,500,000.00	2,138,250.46	1,361,749.54
Buildings Other than Lease Purchase Agreement	-	527,555.00	527,555.00	527,555.00	-
Total Facilities Acquisition and Construction Services	<u>3,500,000.00</u>	<u>527,555.00</u>	<u>4,027,555.00</u>	<u>2,665,805.46</u>	<u>1,361,749.54</u>
TOTAL CAPITAL OUTLAY	<u>3,993,409.60</u>	<u>626,509.00</u>	<u>4,619,918.60</u>	<u>3,109,624.14</u>	<u>1,510,294.46</u>
Transfer of Funds to Charter Schools	4,732,380.00	172,027.00	4,904,407.00	4,845,084.00	59,323.00
Total Expenditures	<u>180,711,094.40</u>	<u>951,384.51</u>	<u>181,662,478.91</u>	<u>205,123,588.11</u>	<u>(23,461,109.20)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(13,820,553.40)</u>	<u>(423,829.51)</u>	<u>(14,244,382.91)</u>	<u>95,452.31</u>	<u>14,339,835.22</u>
Other Financing Sources (Uses):					
Operating Transfer In:					
Contribution to SBB (School Based Budget) - General Fund	-	423,829.51	423,829.51	-	(423,829.51)
Contribution to SBB (School Based Budget) - Special Revenue Fund	2,931,232.00	-	2,931,232.00	2,828,209.75	(103,022.25)
Operating Transfers Out:					
Transfer to Sp. Revenue Fund - Inclusion	(935,249.00)	-	(935,249.00)	(935,249.00)	-
Total Other Financing Sources (Uses)	<u>1,995,983.00</u>	<u>423,829.51</u>	<u>2,419,812.51</u>	<u>1,892,960.75</u>	<u>(526,851.76)</u>

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 General Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2022

Excess (Deficiency) of Revenues and Other Financing Sources
 Over (Under) Expenditures and Other Financing Uses

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Fund Balances, July 1	\$ 37,037,089.59	-	37,037,089.59	37,037,089.59	-
Fund Balances, June 30	<u>\$ 25,212,519.19</u>	<u>\$ 0.00</u>	<u>\$ 25,212,519.19</u>	<u>\$ 39,025,502.65</u>	<u>\$ 13,812,983.46</u>

Recapitulation:

Reserve for Encumbrances	\$ (1,113,337.40)	-	\$ (1,113,337.40)	\$ (1,113,337.40)	\$ -
Budgeted Maintenance Reserve	2,818,864.00		2,818,864.00	2,818,864.00	-
Budgeted Fund Balance	<u>(13,530,097.00)</u>		<u>(13,530,097.00)</u>	282,886.46	13,812,983.46
	<u>\$ (11,824,570.40)</u>	<u>\$ -</u>	<u>\$ (11,824,570.40)</u>	<u>\$ 1,988,413.06</u>	<u>\$ 13,812,983.46</u>

Restricted Fund Balance:

Maintenance Reserve	\$ 2,819,640.77				
Reserve for Excess Surplus	9,821,258.55				
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures			14,761,367.18	626,466.92	
Reserve for Unemployment					
Assigned Fund Balance:					
Encumbrances	2,626,321.23				
Unassigned Fund Balance	<u>8,370,448.00</u>				
Total			39,025,502.65		

Reconciliation to Governmental Funds Statements (GAAP):

Last two State Aid Payments not Recognized on GAAP Basis			(13,624,737.80)		
Fund Balance per Governmental Funds (GAAP)	<u>\$ 25,400,764.85</u>				

CITY OF VINELAND SCHOOL DISTRICT
 COMBINING BUDGETARY CONTROL NUMBER
 FOR FISCAL YEAR ENDED JUNE 30, 2022

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Local Sources:												
Local Tax Levy	\$ 26,719,372.00	\$ -	\$ 26,719,372.00	\$ -	\$ -	\$ 26,719,372.00	\$ 26,719,372.00	\$ -	\$ 26,719,372.00	\$ -	\$ -	\$ 26,719,372.00
Tuition	591,075.00	90,000.00	681,075.00	591,075.00	90,000.00	681,075.00	591,075.00	90,000.00	681,075.00	918,090.67	43,511.51	1,289,261.19
Transportation Fees	90,000.00	430,125.00	520,125.00	90,000.00	430,125.00	520,125.00	90,000.00	430,125.00	520,125.00	918,090.67	43,511.51	1,289,261.19
Miscellaneous	31,132,988.00	-	31,132,988.00	31,132,988.00	-	31,132,988.00	31,132,988.00	-	31,132,988.00	27,830,572.00	-	28,970,235.37
Total - Local Sources	27,830,572.00	-	27,830,572.00	27,830,572.00	-	27,830,572.00	27,830,572.00	-	27,830,572.00	27,830,572.00	-	28,970,235.37
State Sources:												
Equalization Aid	92,820,557.00	-	92,820,557.00	92,820,557.00	-	92,820,557.00	92,820,557.00	-	92,820,557.00	92,820,557.00	-	92,820,557.00
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	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	3,394,282.00	-	3,394,282.00	3,394,282.00	-	3,394,282.00	3,394,282.00	-	3,394,282.00	3,394,282.00	-	3,394,282.00
Special Charitable Aid	6,000.00	-	6,000.00	6,000.00	-	6,000.00	6,000.00	-	6,000.00	6,000.00	-	6,000.00
Security Grant	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	527,555.00	-	527,555.00	527,555.00	-	527,555.00	527,555.00	-	527,555.00	527,555.00	-	527,555.00
Additional Non Public Transportation 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
TPAF LTDI (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
Teacher's Pension & Annuity Fund (On-Behalf-Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
Total State Sources	138,689,857.00	-	138,689,857.00	138,689,857.00	-	138,689,857.00	138,689,857.00	-	138,689,857.00	138,689,857.00	-	138,689,857.00
Federal Sources:												
Medical Assistance Program	390,112.00	-	390,112.00	390,112.00	-	390,112.00	390,112.00	-	390,112.00	390,112.00	-	390,112.00
Total - Federal Sources	390,112.00	-	390,112.00	390,112.00	-	390,112.00	390,112.00	-	390,112.00	390,112.00	-	390,112.00
Total Revenues	166,890,541.00	-	166,890,541.00	166,890,541.00	-	166,890,541.00	166,890,541.00	-	166,890,541.00	166,890,541.00	-	166,890,541.00
EXPENDITURES:												
Current Expenses:												
Regular Programs - Instruction	4,009.00	2,614,003.00	2,618,011.00	(50.00)	(45,362.00)	(45,412.00)	3,959.00	2,568,641.00	2,572,699.00	1,400.00	2,485,513.48	2,496,913.48
Preschool/Kindergarten	13,000.00	15,215,930.58	15,228,930.58	47,514.00	(197,906.00)	(149,272.00)	60,523.00	15,018,624.58	15,079,447.58	61,500.00	14,864,590.43	14,925,113.43
Grades 1-5 - Salaries of Teachers	32,503.00	8,694,530.00	8,627,033.00	29,297.00	91,894.00	121,191.00	61,800.00	8,666,424.00	8,748,224.00	61,800.00	8,063,839.76	8,095,639.76
Grades 6-8 - Salaries of Teachers	66,001.00	10,106,150.00	10,172,151.00	26,985.00	(315,240.41)	(288,255.41)	92,956.00	9,790,909.59	9,883,865.59	92,956.00	9,427,484.01	9,520,440.01
Grade 9-12 - Salaries of Teachers	115,000.00	-	115,000.00	(6,500.00)	(6,500.00)	(6,500.00)	108,500.00	-	-	63,520.45	-	63,520.45
Salaries of Principals	150,000.00	-	150,000.00	46,500.00	-	46,500.00	196,500.00	-	-	182,218.06	-	182,218.06
Salaries of Administrators	1,500.00	-	1,500.00	-	-	-	1,500.00	-	-	163.83	-	163.83
Other Purchased Services (400-500 series)	2,009.00	808,141.00	810,149.00	965.53	(64,005.00)	(63,019.47)	2,993.53	744,136.00	747,129.53	2,993.53	732,866.16	735,859.69
Other Salaries for Instruction	1,113,411.00	-	1,113,411.00	4,205,005.31	32,115.00	4,237,120.31	5,318,416.31	32,115.00	5,350,531.31	5,318,416.31	32,072.22	5,382,948.53
Purchased Professional-Educational Services	206,280.00	314,273.02	520,553.02	17,464.00	5,437.47	22,901.47	223,744.00	319,710.49	543,454.49	176,209.99	235,748.86	411,958.85
Other Purchased Services (400-500 series)	1,000.00	-	1,000.00	500.00	-	500.00	1,500.00	-	-	440.00	-	440.00
Travel	991,712.63	1,620,335.82	2,612,048.45	55,691.22	(45,384.70)	10,276.52	1,047,373.85	1,574,951.12	2,622,324.97	966,974.13	1,406,547.61	2,373,521.74
General Supplies	500,000.00	31,650.00	531,650.00	66,948.78	(12,745.00)	53,203.78	565,948.78	18,905.00	584,853.78	562,836.79	8,353.00	571,189.79
Textbooks	21,325.94	-	21,325.94	(2,300.00)	-	(2,300.00)	19,025.94	-	-	1,021.72	-	1,021.72
Other Objects	3,217,758.57	39,305,013.42	42,522,771.99	4,486,360.84	(550,895.69)	(3,936,364.20)	7,704,739.41	38,754,416.78	46,459,156.19	7,531,473.81	37,237,015.53	44,768,489.34
TOTAL REGULAR PROGRAMS - INSTRUCTION	40,029.00	872,730.00	912,759.00	(15,084.75)	(1,287.18)	(1,287.18)	24,943.25	854,189.67	879,132.92	24,921.80	782,281.95	807,203.55
SPECIAL EDUCATION - INSTRUCTION												
Cognitive - Mild:												
Salaries of Teachers	14.00	436,607.00	436,621.00	11,297.00	11,297.00	11,297.00	14.00	447,904.00	447,918.00	14.00	444,204.00	444,204.00
Other Salaries for Instruction	14.00	331,517.00	331,531.00	10,929.38	(14,462.33)	(3,532.95)	10,943.38	317,054.67	327,998.05	10,935.73	290,295.94	301,231.67
Purchased Professional-Educational Services	40,000.00	69,066.00	109,066.00	(26,014.13)	(15,375.00)	(41,389.13)	13,985.87	53,691.00	67,076.87	13,985.87	24,415.77	38,401.64
Other Purchased Services (400-500 series)	-	4,050.00	4,050.00	-	-	-	-	4,050.00	4,050.00	-	-	-
General Supplies	-	23,090.00	23,090.00	1,287.18	1,287.18	1,287.18	-	24,377.18	24,377.18	-	21,257.14	21,257.14
Textbooks	-	3,000.00	3,000.00	-	-	-	-	3,000.00	3,000.00	-	983.99	983.99
Other Objects	-	5,400.00	5,400.00	-	-	-	-	4,112.82	4,112.82	-	1,115.11	1,115.11
Total Cognitive - Mild	40,029.00	872,730.00	912,759.00	(15,084.75)	(1,287.18)	(1,287.18)	24,943.25	854,189.67	879,132.92	24,921.80	782,281.95	807,203.55
Cognitive - Moderate												
Salaries of Teachers	14.00	449,327.00	449,341.00	14.00	(62,479.00)	(62,479.00)	14.00	386,848.00	386,862.00	14.00	383,470.00	383,470.00
Other Salaries for Instruction	14.00	49,000.00	49,014.00	14.00	(1,485.00)	(1,485.00)	14.00	47,519.00	47,533.00	14.00	46,044.00	46,058.00
Purchased Professional-Educational Services	22,000.00	92,088.00	114,088.00	30,280.55	(6,900.00)	(6,900.00)	52,380.55	85,189.00	133,089.00	52,380.55	58,975.41	109,235.96
Other Purchased Services (400-500 series)	-	4,250.00	4,250.00	-	-	-	-	4,250.00	4,250.00	-	-	-
General Supplies	-	18,275.00	18,275.00	-	-	-	-	18,275.00	18,275.00	-	12,393.81	12,393.81
Textbooks	-	600.00	600.00	-	-	-	-	600.00	600.00	-	-	-
Other Objects	-	4,000.00	4,000.00	-	-	-	-	4,000.00	4,000.00	-	1,013.09	1,013.09
Total Cognitive - Moderate	22,029.00	1,026,035.00	1,048,063.00	44,466.55	(197,372.00)	(152,905.45)	66,434.55	828,663.00	895,157.55	66,434.55	747,960.43	814,440.98
Learning and/or Language Disabilities:												
Salaries of Teachers	14.00	1,861,127.00	1,861,141.00	182,916.09	182,916.09	182,916.09	14.00	2,044,043.09	2,044,057.09	14.00	1,979,096.39	1,979,096.39
Other Salaries for Instruction	14.00	679,105.00	679,119.00	(101,975.09)	(101,975.09)	(101,975.09)	14.00	577,143.91	577,143.91	14.00	543,542.44	543,542.44
Purchased Professional-Educational Services	93,000.00	115,110.00	208,110.00	(27,547.35)	(210.00)	(210.00)	65,452.65	307,935.65	307,935.65	65,452.65	289,769.83	289,769.83
Other Purchased Services (400-500 series)	-	3,250.00	3,250.00	-	-	-	-	3,040.00	3,040.00	-	-	-
General Supplies	-	66,054.36	66,054.36	66,054.36	(256.24)	(256.24)	65,798.12	66,286.60	66,286.60	65,798.12	59,926.05	59,926.05
Textbooks	-	7,200.00	7,200.00	-	-	-	-	7,427.76	7,427.76	-	5,779.28	5,779.28
Other Objects	-	2,000.00	2,000.00	-	-	-	-	2,277.76	2,277.76	-	1,710.00	1,710.00
Total Learning and/or Language Disabilities	93,029.00	2,743,516.36	2,836,544.36	(27,547.35)	(207,884.00)	(180,336.65)	65,480.65	2,951,400.36	3,016,881.01	65,480.65	2,811,103.14	2,876,553.79

See Accompanying Auditor's Report

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY CHANGES
FOR FISCAL YEAR ENDED JUNE 30, 2022

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Auditory Impairments:												
Salaries of Teachers	15,014.00	\$ 340,269.00	\$ 340,284.00	26,387.29	\$ (82,699.25)	\$ (62,699.25)	15.00	\$ 257,569.75	\$ 257,584.75	41,401.29	\$ 251,244.47	\$ 251,244.47
Other Salaries for Instruction	26,000.00	377,749.00	377,765.00	(24,000.00)	5,144.92	31,532.21	2,000.00	36,674.00	38,674.00	1,768.56	332,229.46	373,630.75
Purchased Professional-Educational Services		4,400.00	4,400.00		(9,370.00)	(33,370.00)		4,400.00	4,400.00		317.50	2,086.06
Other Purchased Services (400-500 series)		10,200.00	10,200.00					10,200.00	10,200.00		4,562.20	4,562.20
Textbooks		1,600.00	1,600.00					1,600.00	1,600.00			
Other Objects		2,400.00	2,400.00					2,400.00	2,400.00			
Total Auditory Impairments	41,029.00	777,662.00	818,691.00	2,387.29	(66,924.33)	(64,537.04)	43,416.29	690,737.67	734,153.96	43,169.85	588,744.71	631,914.56
Behavioral Disabilities:												
Salaries of Teachers	15.00	470,497.00	470,512.00		60,364.00	60,364.00	15.00	530,861.00	530,876.00		438,534.90	438,534.90
Other Salaries for Instruction	62,000.00	586,172.00	648,172.00	726,850.26	29,500.00	756,350.26	788,650.26	841,153.00	841,153.00		447,175.35	447,175.35
Purchased Professional-Educational Services		2,600.00	2,600.00					2,600.00	2,600.00		511,101.67	839,351.93
Other Purchased Services (400-500 series)		23,765.50	23,765.50					23,765.50	23,765.50		12,862.60	12,862.60
Textbooks		750.00	750.00					750.00	750.00			
Other Objects		5,800.00	5,800.00					5,800.00	5,800.00		3,509.41	3,509.41
Total Behavioral Disabilities	62,039.00	914,626.50	976,636.50	726,850.26	185,977.00	912,827.26	788,830.26	1,000,563.50	1,889,463.76	788,830.26	953,183.93	1,742,034.19
Resource Room/Resource Center:												
Salaries of Teachers	121,283.00	8,627,590.00	8,648,843.00	(57,774.00)	(302,783.90)	(360,557.90)	63,509.00	8,224,776.10	8,288,285.10	63,509.00	7,780,277.31	7,843,766.31
Other Salaries for Instruction	14,000.00	1,113,499.00	1,113,513.00	(86,115.47)	4,882.47	(81,233.00)	14.00	1,079,359.00	1,079,373.00	91,884.53	771,010.02	771,010.02
Purchased Professional-Educational Services	178,000.00	217,698.00	395,698.00	(30,000.00)		(30,000.00)	30,000.00	2,000.00	2,000.00		158,107.85	249,992.38
Other Purchased Services (400-500 series)	60,000.00	150,798.73	210,798.73					150,798.73	180,798.73	28,853.50	104,253.72	133,107.22
Textbooks		21,040.00	21,040.00					21,040.00	21,040.00		4,932.20	4,932.20
Other Objects		10,038,595.73	10,397,892.73	(175,889.47)	(332,941.43)	(508,830.90)	185,407.53	9,706,554.30	9,891,961.83	184,247.03	8,823,158.45	9,007,405.48
Total Resource Room/Resource Center	359,292.00	10,038,595.73	10,397,892.73	(175,889.47)	(332,941.43)	(508,830.90)	185,407.53	9,706,554.30	9,891,961.83	184,247.03	8,823,158.45	9,007,405.48
Autism:												
Salaries of Teachers	13.00	979,196.00	979,209.00	728.12	48,750.00	49,478.12	741.12	1,027,946.00	1,028,687.12	741.12	839,438.95	940,178.07
Other Salaries for Instruction	14.00	673,746.00	673,760.00					800,306.09	800,306.09		750,332.87	750,332.87
Purchased Professional-Educational Services	48,000.00	253,242.00	301,242.00	91,446.06	115,476.00	206,922.06	139,446.06	368,718.00	508,164.06	139,446.06	317,178.67	456,624.73
Other Purchased Services (400-500 series)		7,700.00	7,700.00					10,000.00	10,000.00		2,339.13	2,339.13
General Supplies		64,823.47	64,823.47					62,523.47	62,523.47		38,501.68	38,501.68
Textbooks		3,100.00	3,100.00					3,100.00	3,100.00		2,395.00	2,395.00
Other Objects		12,550.00	12,550.00					12,550.00	12,550.00		5,486.43	5,486.43
Total Autism	48,027.00	1,994,357.47	2,042,384.47	92,174.18	280,786.00	382,960.27	140,201.18	2,285,143.36	2,425,344.74	140,187.18	2,055,670.73	2,195,857.91
Preschool Disabilities - Full-Time:												
Salaries of Teachers	686,477.00	-	686,477.00	6,003.00	-	6,003.00	692,480.00	-	692,480.00	692,480.00	-	692,480.00
Other Salaries for Instruction	204,740.00	-	204,740.00	(40,076.04)	-	(40,076.04)	164,663.96	-	164,663.96	164,663.96	-	164,663.96
Purchased Professional-Educational Services	90,434.00	-	90,434.00	18,238.19	-	18,238.19	108,672.19	-	108,672.19	108,672.19	-	108,672.19
General Supplies		-	500.00		-	500.00		-	500.00		-	500.00
Total Preschool Disabilities - Full-Time	982,151.00	-	982,151.00	(15,834.85)	-	(15,834.85)	966,316.15	-	966,316.15	966,316.15	-	966,316.15
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,647,618.00	18,367,503.06	20,015,121.06	633,521.86	49,769.00	683,290.86	2,281,139.86	18,417,272.06	20,698,411.92	2,279,125.27	16,762,103.34	19,041,228.61
Basic Skills/Remedial - Instruction												
Salaries of Teachers	11.00	1,169,364.00	1,169,375.00	(35,000.00)	64,241.00	64,241.00	11.00	1,233,605.00	1,233,616.00	15,525.75	1,186,355.92	1,186,355.92
Purchased Professional-Educational Services	96,000.00	56,000.00	56,000.00					21,000.00	21,000.00		2,865.20	15,525.75
General Supplies		6,500.00	6,500.00		(1,441.50)	(1,441.50)		5,058.50	5,058.50		2,865.20	2,865.20
Total Basic Skills/Remedial - Instruction	56,011.00	1,172,864.00	1,231,875.00	(35,000.00)	62,799.50	27,799.50	21,011.00	1,238,663.50	1,289,674.50	15,525.75	1,189,221.12	1,204,746.87
Bilingual Education - Instruction												
Salaries of Teachers	14.00	2,663,938.00	2,663,938.00	19,249.19	142,779.00	142,779.00	14.00	2,806,703.00	2,806,717.00	19,263.19	2,730,072.15	2,730,072.15
Other Salaries for Instruction	33,000.00	67,965.00	67,979.00	(26,205.50)	(15,000.00)	(26,205.50)	6,794.50	52,965.00	52,965.00	6,794.50	49,205.00	68,468.19
Purchased Professional-Educational Services								8,349.30	8,349.30		4,045.85	4,045.85
General Supplies		21,850.00	21,850.00					2,868,017.30	2,868,017.30		2,763,323.00	2,809,360.69
Total Bilingual Education - Instruction	33,029.00	2,753,739.00	2,785,767.00	(6,956.31)	114,278.30	107,321.99	26,071.69	2,868,017.30	2,894,888.99	26,057.69	2,763,323.00	2,809,360.69
School-Spon. Occurricular Activs. - Inst.												
Salaries	10,075.00	220,783.00	230,858.00	760.00	13,988.25	14,748.25	10,835.00	234,771.25	245,066.25	10,835.00	217,029.09	227,864.09
Purchased Services (300-500 series)		152,666.00	152,666.00		4,231.00	4,231.00		156,896.00	156,896.00		133,802.50	133,802.50
Supplies and Materials		5,600.00	5,600.00		(533.30)	(533.30)		5,066.70	5,066.70		1,614.70	1,614.70
Other Objects		21,000.00	21,000.00	(1,946.00)	(11,000.00)	(12,946.00)		10,000.00	10,000.00		2,300.00	14,354.00
Transfers to Cover Deficit (Agency Funds)												
Total School-Spon. Occurricular Activs. - Inst.	24,075.00	400,049.00	424,123.00	(1,186.00)	6,855.95	5,469.95	22,888.00	406,733.95	429,822.95	22,888.00	354,746.29	377,652.29
School-Spon. Occurricular Activs. - Inst.												
Salaries	122,787.00	579,271.00	702,058.00	34,102.65	25,700.00	49,802.65	146,898.65	605,001.00	751,800.65	122,693.28	590,135.51	712,822.79
Purchased Services (300-500 series)	353,694.48	144,809.84	498,504.32	(130,000.00)	(45,467.00)	(175,467.00)	223,894.48	99,342.84	323,937.32	218,807.04	96,755.70	315,562.74
Supplies and Materials		137,130.36	137,130.36		35,528.00	35,528.00		172,658.36	172,658.36		170,266.86	170,266.86
Other Objects		7,350.00	7,350.00					7,350.00	7,350.00		7,287.00	7,287.00
Total School-Spon. Occurricular Activs. - Inst.	476,481.48	866,561.20	1,345,042.68	(105,897.35)	15,791.00	(90,106.35)	370,584.13	884,352.20	1,254,836.33	341,500.32	864,445.07	1,205,945.39
Other Instructional Programs - Instruction												
Salaries	702,412.00	70,350.00	772,762.00	(702,412.00)	-	(702,412.00)	-	70,350.00	70,350.00	-	19,522.50	19,522.50
Salaries of Teachers	10,000.00	-	10,000.00	-	-	-	10,000.00	-	10,000.00	-	3,983.75	3,983.75
Other Salaries for Instruction	10,000.00	-	10,000.00	-	-	-	10,000.00	-	10,000.00	-	3,983.75	3,983.75
Total Other Instructional Programs - Instruction	2,221,518.00	-	2,221,518.00	(2,221,518.00)	-	(2,221,518.00)	6,167.82	-	6,167.82	5,630.91	-	5,630.91
Alternative Education Program - Instruction												
Salaries of Teachers	40,000.00	-	40,000.00	(6,602.00)	-	(6,602.00)	33,398.00	-	33,398.00	-	-	-
Other Purchased Services (400-500 series)		-	-	-	-	-	-	-	-	-	-	-
General Supplies		-	-	-	-	-	-	-	-	-	-	-
Total Alternative Education Program - Instruction	2,265,318.00	-	2,265,318.00	(6,602.00)	-	(6,602.00)	33,398.00	-	33,398.00	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY CONTROLled UNIFORMS SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2022

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Other Alternative Education Program - Support	\$ 52,905.00	\$ -	\$ 52,905.00	\$ 4,189.80	\$ -	\$ 4,189.80	\$ 57,094.80	\$ -	\$ 57,094.80	\$ 57,094.80	\$ -	\$ 57,094.80
Total Alternative Education Program - Support	2,318,221.00	-	2,318,221.00	(2,221,560.33)	-	(2,221,560.33)	96,660.62	-	96,660.62	96,660.62	-	96,660.62
Total Alternative Education Program	6,485,602.05	62,941,078.68	71,426,680.73	2,047,490.66	(301,272.89)	1,746,217.77	10,533,095.71	62,639,805.79	73,172,901.50	10,282,691.30	59,210,376.85	69,493,063.15
Undistributed Expenditures - Instruction:												
Tuition to Other LEAs Within the State - Regular	162,084.20	-	162,084.20	157,130.25	-	157,130.25	162,084.20	-	162,084.20	158,583.74	-	158,583.74
Tuition to Other LEAs Within the State - Special	105,643.00	-	105,643.00	105,643.00	-	105,643.00	262,773.25	-	262,773.25	261,488.86	-	261,488.86
Tuition to County Voc. School Dist. - Regular	2,722,495.53	-	2,722,495.53	(60,173.80)	-	(60,173.80)	2,632,321.73	-	2,632,321.73	2,459,098.00	-	2,459,098.00
Tuition to County Voc. School Dist. - Special	236,257.00	-	236,257.00	(72,461.59)	-	(72,461.59)	163,795.41	-	163,795.41	163,795.41	-	163,795.41
Tuition to CSSD & Regional Day Schools	2,330,597.00	-	2,330,597.00	(475,414.08)	-	(475,414.08)	1,855,182.94	-	1,855,182.94	1,781,614.78	-	1,781,614.78
Tuition to Private Schools for the Disabled - Within State	1,394,666.96	-	1,394,666.96	(150,000.00)	-	(150,000.00)	1,234,666.96	-	1,234,666.96	861,746.53	-	861,746.53
Tuition to Private Schools for the Disabled & Other LEA - Spl/O/S St	262,985.00	-	262,985.00	52,691.00	-	52,691.00	305,676.00	-	305,676.00	305,676.00	-	305,676.00
Tuition to Private Schools for the Disabled - Outside State	262,985.00	-	262,985.00	52,691.00	-	52,691.00	305,676.00	-	305,676.00	305,676.00	-	305,676.00
Total Undistributed Expenditures - Instruction	7,204,728.69	-	7,204,728.69	(678,228.20)	-	(678,228.20)	6,626,500.49	-	6,626,500.49	5,852,677.91	-	5,852,677.91
Undist. Expend. - Attend. & Social Work												
Salaries	5,014.00	404,169.00	409,183.00	30,284.81	8,643.39	38,928.20	35,298.81	412,812.39	448,111.20	35,298.81	388,010.06	423,308.87
Other Purchased Services (400-500 series)	-	4,725.00	4,725.00	-	-	-	-	500.00	4,725.00	-	-	-
Supplies and Materials	5,014.00	409,394.00	414,408.00	30,284.81	8,643.39	38,928.20	35,298.81	418,037.39	453,336.20	35,298.81	388,010.06	423,308.87
Undist. Expend. - Health Services												
Salaries	68,814.00	1,028,890.00	1,097,704.00	25,582.27	73,330.50	98,922.77	92,406.27	1,102,220.50	1,194,626.77	92,406.27	1,084,991.17	1,177,397.44
Salaries of Social Services Coordinators	58,242.00	1,128,800.00	1,187,042.00	(55,000.00)	(5,656.00)	(60,656.00)	3,242.00	1,123,144.00	1,126,386.00	3,242.00	1,119,842.39	1,119,842.39
Purchased Professional and Technical Services	2,192,250.00	-	2,192,250.00	7,164.75	-	7,164.75	2,199,414.75	-	2,206,619.25	1,038,897.75	-	1,038,897.75
Other Purchased Services (400-500 series)	1,955,500.00	12,349.00	1,967,849.00	(183,500.00)	(19,150.00)	(202,650.00)	1,784,300.00	-	1,765,150.00	9,122.49	-	9,122.49
Supplies and Materials	20,523.50	47,290.54	67,814.04	(500.00)	4,521.24	4,021.24	20,023.50	51,811.78	71,835.28	14,384.98	34,316.81	48,681.79
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Health Services	2,344,522.00	2,219,424.04	4,563,946.04	(24,722.98)	72,002.24	47,279.26	2,319,800.02	2,291,426.28	4,611,226.30	1,139,644.00	2,248,272.86	3,387,916.86
Undist. Expend. - Speech, OT, PT & Related Services												
Salaries	1,612,302.00	1,612,302.00	3,224,604.00	(61,335.35)	(61,335.35)	(122,670.70)	1,550,966.65	-	1,550,966.65	1,550,966.65	-	1,550,966.65
Purchased Professional - Educational Services	67,434.00	67,434.00	134,868.00	120,751.00	-	120,751.00	188,185.00	-	188,185.00	188,185.00	-	188,185.00
Other Purchased Services (400-500 series)	500.00	500.00	1,000.00	-	-	-	500.00	-	500.00	490.32	-	490.32
Other Objects	3,542.00	-	3,542.00	-	-	-	3,542.00	-	3,542.00	-	-	-
Total Undist. Expend. - Speech, OT, PT & Related Services	1,683,778.00	-	1,683,778.00	58,415.85	-	58,415.85	1,743,193.65	-	1,743,193.65	1,739,641.97	-	1,739,641.97
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.												
Salaries of Other Professional Staff	169,090.00	169,090.00	338,180.00	(34,061.55)	-	(34,061.55)	134,118.45	-	134,118.45	134,118.45	-	134,118.45
Salaries of Secretarial and Clerical Assistants	6,500.00	6,500.00	13,000.00	425.10	-	425.10	6,925.10	-	6,925.10	6,925.10	-	6,925.10
Supplies and Materials	175,580.00	-	175,580.00	(34,536.45)	-	(34,536.45)	141,043.55	-	141,043.55	141,043.55	-	141,043.55
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	251,170.00	175,580.00	426,750.00	(34,162.90)	-	(34,162.90)	177,587.10	-	177,587.10	177,587.10	-	177,587.10
Undistributed Expenditures - Guidance Services												
Salaries of Other Professional Staff	5,924.00	2,266,896.00	2,272,820.00	8,873.00	8,873.00	17,746.00	5,924.00	2,275,769.00	2,291,693.00	5,924.00	2,164,333.55	2,164,333.55
Salaries of Secretarial and Clerical Assistants	1,501.00	98,667.00	100,168.00	47,276.81	47,276.81	94,553.62	1,501.00	145,943.81	147,444.81	1,501.00	145,208.81	145,208.81
Other Salaries	4,093.00	147,191.00	151,284.00	(58,119.00)	(58,119.00)	(14,026.00)	4,093.00	89,071.00	93,164.00	87,933.00	-	87,933.00
Other Purchased Services (400-500 series)	16,325.00	16,325.00	32,650.00	-	-	-	16,325.00	16,325.00	16,325.00	16,325.00	-	16,325.00
Supplies and Materials	17,444.00	-	17,444.00	(3,331.10)	(3,331.10)	(14,112.90)	-	14,112.90	14,112.90	-	-	-
Total Undistributed Expenditures - Guidance Services	11,518.00	2,546,522.00	2,558,040.00	(5,300.29)	(5,300.29)	(1,533.29)	11,518.00	2,541,221.71	2,559,739.71	-	2,419,587.20	2,419,587.20
Undist. Expend. - Child Study Teams												
Salaries of Other Professional Staff	2,013,137.00	-	2,013,137.00	(11,234.11)	-	(11,234.11)	2,001,902.89	-	2,001,902.89	2,001,902.89	-	2,001,902.89
Salaries of Secretarial and Clerical Assistants	202,865.00	-	202,865.00	13,911.96	-	13,911.96	216,776.96	-	216,776.96	207,236.12	-	207,236.12
Supplies and Materials	5,500.00	-	5,500.00	(298.00)	-	(298.00)	5,202.00	-	5,202.00	1,424.32	-	1,424.32
Other Purchased Services (400-500 series)	5,500.00	-	5,500.00	-	-	-	5,500.00	-	5,500.00	-	-	-
Other Objects	2,565.00	-	2,565.00	298.00	-	298.00	2,863.00	-	2,863.00	2,863.00	-	2,863.00
Total Undist. Expend. - Child Study Teams	2,227,167.00	-	2,227,167.00	2,677.85	-	2,677.85	2,229,844.85	-	2,229,844.85	2,213,428.33	-	2,213,428.33
Undist. Expend. - Improvement of Inst. Serv.												
Salaries of Supervisor of Instruction	1,053,672.20	-	1,053,672.20	32,994.76	-	32,994.76	1,086,666.96	-	1,086,666.96	1,086,666.96	-	1,086,666.96
Salaries of Other Professional Staff	111,975.00	-	111,975.00	(4,435.75)	-	(4,435.75)	107,539.25	-	107,539.25	74,199.62	-	74,199.62
Salaries of Sec and Clerical Assist.	485,002.00	-	485,002.00	56,714.08	-	56,714.08	521,716.08	-	521,716.08	481,394.00	-	481,394.00
Travel	2,250.00	-	2,250.00	(1,588.25)	-	(1,588.25)	661.75	-	661.75	367.10	-	367.10
Supplies and Materials	22,500.00	-	22,500.00	1,800.00	-	1,800.00	24,300.00	-	24,300.00	10,571.20	-	10,571.20
Other Objects	2,000.00	-	2,000.00	-	-	-	2,000.00	-	2,000.00	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	1,657,399.20	-	1,657,399.20	85,484.84	-	85,484.84	1,742,884.04	-	1,742,884.04	1,653,196.88	-	1,653,196.88
Undist. Expend. - Edu. Media Serv./Sch. Library												
Salaries of Other Professional Staff	15,013.00	992,888.00	1,007,901.00	(13,449.00)	(13,449.00)	(13,449.00)	15,013.00	979,439.00	994,462.00	951,675.97	-	951,675.97
Salaries of Secretarial and Clerical Assistants	49,140.00	-	49,140.00	(49,140.00)	-	(49,140.00)	-	-	-	18,240.95	-	18,240.95
Other Purchased Services (400-500 series)	16,550.58	-	16,550.58	10,000.00	-	10,000.00	26,550.58	-	26,550.58	29,578.58	-	29,578.58
Supplies and Materials	48,000.00	58,422.38	106,422.38	(9,106.77)	(9,106.77)	(27,106.77)	30,315.61	49,315.61	44,882.23	7,460.81	-	7,460.81
Total Undist. Expend. - Edu. Media Serv./Sch. Library	118,153.00	1,067,860.96	1,186,013.96	(67,140.00)	(67,140.00)	(138,555.77)	45,313.00	1,085,305.19	1,100,318.19	29,578.58	1,014,789.15	1,044,377.73
Undist. Expend. - Instructional Staff Training Serv.												
Salaries of Other Professional Staff	228,244.80	-	228,244.80	4,288.08	-	4,288.08	232,532.88	-	232,532.88	232,532.88	-	232,532.88
Salaries of Secretarial and Clerical Assist.	50,250.00	-	50,250.00	(40,300.00)	-	(40,300.00)	9,950.00	-	9,950.00	4,075.00	-	4,075.00
Other Purchased Services (400-500 series)	1,000.00	-	1,000.00	-	-	-	1,000.00	-	1,000.00	-	-	-
Purchased Professional - Educational Serv.	112,900.00	-	112,900.00	(57,000.00)	-	(57,000.00)	55,900.00	-	55,900.00	21,560.00	-	21,560.00
Other Purchased Services (400-500 series)	41,350.00	-	41,350.00	30,125.00	-	30,125.00	71,475.00	-	71,475.00	64,286.83	-	64,286.83
Travel	21,700.00	-	21,700.00	(5,190.00)	-	(5,190.00)	16,510.00	-	16,510.00	5,238.52	-	5,238.52
Supplies and Materials	474,345.80	-	474,345.80	(68,036.92)	-	(68,036.92)	406,308.88	-	406,308.88	342,545.40	-	342,545.40
Total Undist. Expend. - Instructional Staff Training Serv.	474,345.80	-	474,345.80	(68,036.92)	-	(68,036.92)	406,308.88	-	406,308.88	342,545.40	-	342,545.40

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, 2022

	Original Budget	Budget Transfers / Modifications	Final Budget	Actual	Variance Final to Actual
REVENUES:					
State Sources	\$ 17,920,986.00	\$ 2,890,721.85	\$ 20,811,707.85	\$ 18,903,126.07	\$ (1,908,581.78)
Federal Sources	8,168,597.00	42,008,064.21	50,176,661.21	30,525,171.78	(19,651,489.43)
Local Sources		461,799.42	461,799.42	388,814.76	(72,984.66)
Total - Revenues	26,089,583.00	45,360,585.48	71,450,168.48	49,817,112.61	(21,633,055.87)
EXPENDITURES:					
Instruction:					
Salaries of Teachers	2,036,425.00	6,791,612.81	8,828,037.81	4,601,009.00	4,227,028.81
Other Salaries for Instruction	473,176.00	272,326.17	745,502.17	463,554.66	281,947.51
Purchased Professional - Technical Services	92,616.00	(75,792.00)	16,824.00	16,824.00	-
Purchased Professional - Educational Services	427,900.00	1,286,576.45	1,714,476.45	1,048,928.89	665,547.56
Tuition	546,688.00		546,688.00	507,741.00	38,947.00
Other Purchased Services (400-500 series)	1,654,844.00	315,660.05	1,970,504.05	1,951,035.77	19,468.28
General Supplies	1,684,566.00	1,963,834.35	3,648,400.35	1,612,272.47	2,036,127.88
Textbooks		1,901,173.00	1,920,057.00	138,913.03	1,781,143.97
Other Objects	18,884.00	1,000.00	1,000.00		1,000.00
Total Instruction	6,935,099.00	12,456,390.83	19,391,489.83	10,340,278.82	9,051,211.01
Support Services:					
Salaries of Supervisors of Instruction	349,476.00	(26,382.69)	323,093.31	309,040.50	14,052.81
Salaries of Program Directors	1,004,782.00	946,401.71	1,951,183.71	828,354.89	1,122,828.82
Salaries of Other Professional Staff	117,487.00	8,783.55	126,250.55	117,331.18	8,919.37
Salaries of Secretarial and Clerical Assistants	166,424.00	820,521.17	986,945.17	594,506.23	392,438.94
Other Salaries	62,805.00		62,805.00	62,759.00	46.00
Salaries of Community Parent Involvement Spec	312,166.00	8,518.00	320,684.00	320,684.00	-
Salaries - Master Teachers	1,971,802.00	3,948,310.28	5,920,112.28	3,687,240.21	2,232,872.07
Personal Services - Employee Benefits	11,512,095.00	(11,072.25)	11,501,022.75	11,463,066.91	37,955.84
Purchased Educational Services-Contracted Pre-K	480,541.00	144,824.00	625,365.00	343,554.14	281,810.86
Purchased Professional and Technical Services	549,240.00	2,048,612.00	1,499,372.00	555,732.19	943,639.81
Other Purchased Professional Educational Services	587,295.00	4,025.00	591,320.00	591,320.00	-
Purchased Professional - Educational Services - Head Start	115,000.00		115,000.00	20,000.00	95,000.00
Rentals					

CITY OF VINELAND BOARD OF EDUCATION
 Required Supplementary Information
 Special Revenue Fund
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2022

	Original Budget	Budget Transfers / Modifications	Final Budget	Actual	Variance Final to Actual
EXPENDITURES (CONT'D):					
Support Services (Cont'd):					
Other Purchased Services (400-500 series)	\$ 13,578.00	\$ 343,012.55	\$ 356,590.55	\$ 283,151.99	\$ 73,438.56
Contracted Services - Transportation	775,000.00		775,000.00	600,000.00	175,000.00
Travel	250.00	626.63	876.63	600.00	276.63
Other Objects		108,685.00	108,685.00	2,003.00	106,682.00
Supplies and Materials	222,017.00	2,246,125.16	2,468,142.16	880,100.29	1,588,041.87
Total Support Services	17,141,458.00	10,590,990.11	27,732,448.11	20,659,444.53	7,073,003.58
Facilities Acquisition and Construction Services:					
Buildings		20,986,122.00	20,986,122.00	15,975,236.64	5,010,885.36
Instructional Equipment	17,043.00	59,689.57	76,732.57	73,123.52	3,609.05
Non-Instructional Equipment		1,317,392.97	1,317,392.97	846,068.67	471,324.30
Total Facilities Acquisition and Construction Services	17,043.00	22,363,204.54	22,380,247.54	16,894,428.83	5,485,818.71
Total Expenditures	24,093,600.00	45,410,585.48	69,504,185.48	47,894,152.18	21,610,033.30
Other Financing Sources (Uses):					
Transfer from General Fund	935,249.00		935,249.00	935,249.00	-
Contributions to School Based Budgets	(2,931,232.00)	50,000.00	(2,881,232.00)	(2,828,209.75)	53,022.25
Total Other Financing Sources (Uses)	(1,995,983.00)	50,000.00	(1,945,983.00)	(1,892,960.75)	53,022.25
Total Expenditures and Other Financing Sources (Uses)	26,089,583.00	45,360,585.48	71,450,168.48	49,787,112.93	21,663,055.55
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ 29,999.68	\$ 29,999.68

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, 2022

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)	\$ 205,219,040.42	\$ 49,817,112.61
Difference - budget to GAAP: Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.	-	(14,488,829.60)
Difference between the state and local grant award amounts and the amounts realized as revenue on a budgetary basis		
Unexpended Preschool Education Aid	-	(83,249.42)
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	13,349,016.80	1,733,170.20
The Final State Aid payments for the Year Ended June 30, 2022 that were delayed until July 2022 were recorded as budgetary revenue for the year ended June 30, 2022 but are not recognized under GAAP until the year ended June 30, 2023	<u>(13,624,737.80)</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>\$ 204,943,319.42</u>	<u>\$ 35,245,033.59</u>
Uses / Outflows of Resources:		
Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule (C-series)	<u>\$ 205,123,588.11</u>	<u>\$ 47,894,152.18</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.	-	(14,488,829.60)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (B-2)	<u>\$ 205,123,588.11</u>	<u>\$ 33,405,322.58</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 Nine Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013
District's proportion of the net pension liability (asset)	0.2550991043%	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)	\$ 30,220,313.00	\$ 42,581,156.00	\$ 50,703,639.00	\$ 56,056,304.00	\$ 67,966,245.00	\$ 89,388,834.00	\$ 3,989,618.00	\$ 61,510,802.00	\$ 63,780,877.00
District's covered payroll	18,441,621.00	18,655,151.00	19,131,805.00	20,007,615.00	19,661,410.00	20,486,170.00	20,969,892.00	21,762,387.00	22,551,503.00
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	163.87%	228.25%	265.02%	280.17%	345.68%	436.34%	19.03%	282.65%	282.82%
Plan fiduciary net position as a percentage of the total pension liability	70.33%	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 nine 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 Nine Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	\$ 2,987,507.00	\$ 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	\$ 2,987,507.00	\$ 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
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	18,441,621.00	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	16.20%	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 shown information for a 10 year period. However, information is only currently available for nine 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 Nine Fiscal Years

	2021	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%	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	\$ 282,757,280.00	\$ 414,318,713.00	\$ 396,194,511.00	\$ 420,969,829.00	\$ 458,716,074.00	\$ 550,848,623.00	\$ 443,185,322.00	\$ 393,416,923.00	\$ 362,701,861.00
Total	\$ 282,757,280.00	\$ 414,318,713.00	\$ 396,194,511.00	\$ 420,969,829.00	\$ 458,716,074.00	\$ 550,848,623.00	\$ 443,185,322.00	\$ 393,416,923.00	\$ 362,701,861.00
District's covered payroll	67,363,777.00	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%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	35.52%	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 be show information for a 10 year period. However, information is only currently available for nine 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, 2022

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%
7/1/2020	-	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, 2022

Fiscal Year	Annual Required Contribution (a)	Contributions from Employer (b)	Percentage Contributed (c)=(b/a)	End of Year Net OPEB Obligation
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
7/1/2022	46,519.00	24,987.00	53.7%	768,828.00

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, 2022

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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service Cost	25,566.00	25,566.00	25,566.00	24,821.00	24,821.00
Interest Cost	20,953.00	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)	(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>21,532.00</u>	<u>17,834.00</u>	<u>17,834.00</u>
Beginning Balance	<u>747,296.00</u>	<u>725,764.00</u>	<u>704,232.00</u>	<u>686,398.00</u>	<u>668,564.00</u>
Ending Balance	<u>\$ 768,828.00</u>	<u>\$ 747,296.00</u>	<u>\$ 725,764.00</u>	<u>\$ 704,232.00</u>	<u>\$ 686,398.00</u>
Covered Payroll	85,805,398.00	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%	0.9%	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 Six Fiscal Years

	2021	2020	2019	2018	2017	2016
District's proportion of the net OPEB liability (asset)	0.00%	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	\$ 538,832,416.00	\$ 618,601,276.00	\$ 383,251,933.00	\$ 433,673,614.00	\$ 507,795,278.00	\$ 550,798,384.00
Total	<u>\$ 538,832,416.00</u>	<u>\$ 618,601,276.00</u>	<u>\$ 383,251,933.00</u>	<u>\$ 433,673,614.00</u>	<u>\$ 507,795,278.00</u>	<u>\$ 550,798,384.00</u>
Districts covered payroll	85,805,398.00	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%	0.00%
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
State's proportionate share of OPEB associated with the District:						
Service Cost	23,683,987.00	13,641,408.00	14,171,064.00	16,334,329.00	19,690,683.00	19,690,683.00
Interest Cost	13,977,880.00	13,710,088.00	17,112,787.00	18,565,203.00	16,098,641.00	16,098,641.00
Change in Benefit Terms	(573,522.00)					
Differences between Expected & Actual Changes in Assumptions	(108,735,495.00)	105,443,572.00	(76,003,896.00)	(48,059,486.00)	-	-
Member Contributions	531,599.00	112,997,196.00	5,714,318.00	(49,766,218.00)	(67,463,906.00)	(67,463,906.00)
Benefit Payments	357,346.00	326,418.00	348,738.00	400,786.00	433,092.00	433,092.00
	(11,010,655.00)	(10,769,339.00)	(11,764,692.00)	(11,596,278.00)	(11,761,616.00)	(11,761,616.00)
Change in Total OPEB Liability	<u>(79,768,860.00)</u>	<u>235,349,343.00</u>	<u>(50,421,661.00)</u>	<u>(74,121,664.00)</u>	<u>(43,003,106.00)</u>	<u>(43,003,106.00)</u>
State's proportionate share of the net OPEB liability (asset) associated with the District - Beginning Balance	618,601,276.00	383,251,933.00	433,673,614.00	507,795,278.00	550,798,384.00	550,798,384.00
Ending Balance	<u>\$ 538,832,416.00</u>	<u>\$ 618,601,276.00</u>	<u>\$ 383,251,933.00</u>	<u>\$ 433,673,614.00</u>	<u>\$ 507,795,278.00</u>	<u>\$ 550,798,384.00</u>
State's proportionate share of the net OPEB liability associated with the District - as a percentage of its covered-employee payroll	627.97%	733.84%	455.12%	491.55%	580.15%	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 six years. Additional years will be presented as they become available.

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Other Supplementary Information

CITY OF VINELAND BOARD OF EDUCATION
 General Fund
 Combining Balance Sheet
 June 30, 2022

	Operating Fund <u>Fund 11-13, 18</u>	Blended Resource Fund 15	Total General Fund
ASSETS:			
Cash and Cash Equivalents	\$ 19,056,164.00	\$ 270,787.75	\$ 19,326,951.75
Interfund Accounts Receivable	4,649,703.22		4,649,703.22
Intergovernmental Accounts Receivable			
Federal	64,949.06		64,949.06
State	17,376,175.75		17,376,175.75
Other Accounts Receivable	593,852.37		593,852.37
Total Assets	<u>\$ 41,740,844.40</u>	<u>\$ 270,787.75</u>	<u>\$ 42,011,632.15</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Interfund Accounts Payable	\$ -	\$ 37,463.99	\$ 37,463.99
Accounts Payable	2,907,887.85	40,777.66	2,948,665.51
Total Liabilities	<u>\$ 2,907,887.85</u>	<u>\$ 78,241.65</u>	<u>\$ 2,986,129.50</u>
Fund Balances:			
Restricted Fund Balance:			
Maintenance Reserve	2,819,640.77		2,819,640.77
Reserve for Excess Surplus	9,821,258.55		9,821,258.55
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures	14,761,367.18		14,761,367.18
Reserve for Unemployment	626,466.92		626,466.92
Assigned Fund Balance:			
Encumbrances	2,433,775.13	192,546.10	2,626,321.23
Unassigned Fund Balance	8,370,448.00		8,370,448.00
Total Fund Balances	<u>38,832,956.55</u>	<u>192,546.10</u>	<u>39,025,502.65</u>
Total Liabilities and Fund Balances	<u>\$ 41,740,844.40</u>	<u>\$ 270,787.75</u>	<u>\$ 42,011,632.15</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, 2022

School - District Wide

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 99,004,248.77		\$ 95,099,683.69	\$ 3,904,565.08
General Fund Reserve for Encumbrances as of June 30, 2021	124,052.58		124,052.58	-
Combined General Fund Contribution and State Resources	<u>99,128,301.35</u>	<u>97.13%</u>	<u>95,223,736.27</u>	<u>3,904,565.08</u>
Restricted Federal Resources:				
Title I	2,533,499.00		2,444,518.26	88,980.74
Title II	397,733.00		383,691.49	14,041.51
	<u>2,931,232.00</u>	<u>2.87%</u>	<u>2,828,209.75</u>	<u>103,022.25</u>
Total Restricted Federal Resources	<u>2,931,232.00</u>	<u>2.87%</u>	<u>2,828,209.75</u>	<u>103,022.25</u>
Totals	<u>\$ 102,059,533.35</u>	<u>100.00%</u>	<u>\$ 98,051,946.02</u>	<u>\$ 4,007,587.33</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, 2022

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	\$ 26,554,596.98		\$ 25,140,395.52	\$ 1,414,201.46
General Fund Reserve for Encumbrances as of June 30, 2021	<u>47,072.26</u>		<u>47,072.26</u>	<u>-</u>
Combined General Fund Contribution and State Resources	<u>26,601,669.24</u>	<u>97.16%</u>	<u>25,187,467.78</u>	<u>1,414,201.46</u>
Restricted Federal Resources:				
Title I	672,942.00		637,132.06	35,809.94
Title II	<u>105,645.00</u>		<u>99,967.81</u>	<u>5,677.19</u>
	<u>778,587.00</u>	<u>2.84%</u>	<u>737,099.87</u>	<u>41,487.13</u>
Total Restricted Federal Resources	<u>778,587.00</u>	<u>2.84%</u>	<u>737,099.87</u>	<u>41,487.13</u>
Totals	<u>\$ 27,380,256.24</u>	<u>100.00%</u>	<u>\$ 25,924,567.65</u>	<u>\$ 1,455,688.59</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, 2022

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	\$ 7,482,558.72		\$ 7,153,593.58	\$ 328,965.14
General Fund Reserve for Encumbrances as of June 30, 2021	895.80		895.80	-
Combined General Fund Contribution and State Resources	<u>7,483,454.52</u>	<u>96.46%</u>	<u>7,154,489.38</u>	<u>328,965.14</u>
Restricted Federal Resources:				
Title I	237,180.00		226,753.92	10,426.08
Title II	37,235.00		35,599.54	1,635.46
	<u>274,415.00</u>	<u>3.54%</u>	<u>262,353.46</u>	<u>12,061.54</u>
Total Restricted Federal Resources	<u>274,415.00</u>	<u>3.54%</u>	<u>262,353.46</u>	<u>12,061.54</u>
Totals	<u><u>\$ 7,757,869.52</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 7,416,842.84</u></u>	<u><u>\$ 341,026.68</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, 2022

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	\$ 3,891,769.18		\$ 3,855,870.02	\$ 35,899.16
General Fund Reserve for Encumbrances as of June 30, 2021	2,371.34		2,371.34	-
Combined General Fund Contribution and State Resources	<u>3,894,140.52</u>	<u>97.54%</u>	<u>3,858,241.36</u>	<u>35,899.16</u>
Restricted Federal Resources:				
Title I	84,922.00		84,138.06	783.94
Title II	13,332.00		13,210.54	121.46
	<u>98,254.00</u>	<u>2.46%</u>	<u>97,348.60</u>	<u>905.40</u>
Total Restricted Federal Resources	<u>98,254.00</u>	<u>2.46%</u>	<u>97,348.60</u>	<u>905.40</u>
Totals	<u>\$ 3,992,394.52</u>	<u>100.00%</u>	<u>\$ 3,955,589.96</u>	<u>\$ 36,804.56</u>

See Accompanying Auditor's Report

CITY OF VINELAND BOARD OF EDUCATION
 Blended Resource Fund 15
 Schedule of Expenditures Allocated by Resource Type - Actual
 For the Fiscal Year Ended June 30, 2022

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	\$ 5,940,462.30		\$ 5,871,456.05	\$ 69,006.25
General Fund Reserve for Encumbrances as of June 30, 2021	535.50		535.50	-
Combined General Fund Contribution and State Resources	<u>5,940,997.80</u>	<u>96.94%</u>	<u>5,871,991.55</u>	<u>69,006.25</u>
Restricted Federal Resources:				
Title I	162,123.00		160,236.42	1,886.58
Title II	25,452.00		25,152.99	299.01
	<u>187,575.00</u>	<u>3.06%</u>	<u>185,389.41</u>	<u>2,185.59</u>
Total Restricted Federal Resources	<u>187,575.00</u>	<u>3.06%</u>	<u>185,389.41</u>	<u>2,185.59</u>
Totals	<u><u>\$ 6,128,572.80</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 6,057,380.96</u></u>	<u><u>\$ 71,191.84</u></u>

See Accompanying Auditor's Report

CITY OF VINELAND BOARD OF EDUCATION
 Blended Resource Fund 15
 Schedule of Expenditures Allocated by Resource Type - Actual
 For the Fiscal Year Ended June 30, 2022

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	\$ 7,720,728.68		\$ 7,239,823.79	\$ 480,904.89
General Fund Reserve for Encumbrances as of June 30, 2021	30,755.95		30,755.95	-
Combined General Fund Contribution and State Resources	<u>7,751,484.63</u>	<u>96.04%</u>	<u>7,270,579.74</u>	<u>480,904.89</u>
Restricted Federal Resources:				
Title I	276,210.00		259,084.90	17,125.10
Title II	43,362.00		40,658.04	2,703.96
	<u>319,572.00</u>	<u>3.96%</u>	<u>299,742.94</u>	<u>19,829.06</u>
Total Restricted Federal Resources	<u>319,572.00</u>	<u>3.96%</u>	<u>299,742.94</u>	<u>19,829.06</u>
Totals	<u><u>\$ 8,071,056.63</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 7,570,322.68</u></u>	<u><u>\$ 500,733.95</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, 2022

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	\$ 5,412,964.78		\$ 5,303,526.26	\$ 109,438.52
General Fund Reserve for Encumbrances as of June 30, 2021	106.96		106.96	-
Combined General Fund Contribution and State Resources	<u>5,413,071.74</u>	<u>96.33%</u>	<u>5,303,633.22</u>	<u>109,438.52</u>
Restricted Federal Resources:				
Title I	178,421.00		174,807.89	3,613.11
Title II	28,010.00		27,441.90	568.10
	<u>206,431.00</u>	<u>3.67%</u>	<u>202,249.79</u>	<u>4,181.21</u>
Total Restricted Federal Resources	<u>206,431.00</u>	<u>3.67%</u>	<u>202,249.79</u>	<u>4,181.21</u>
Totals	<u><u>\$ 5,619,502.74</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 5,505,883.01</u></u>	<u><u>\$ 113,619.73</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, 2022

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	\$ 2,099,971.29		\$ 2,058,064.83	\$ 41,906.46
General Fund Reserve for Encumbrances as of June 30, 2021	2,107.55		2,107.55	-
Combined General Fund Contribution and State Resources	<u>2,102,078.84</u>	<u>100.00%</u>	<u>2,060,172.38</u>	<u>41,906.46</u>
Restricted Federal Resources:				
Title I				
Title II				
	-		-	-
Total Restricted Federal Resources	-		-	-
Totals	<u>\$ 2,102,078.84</u>	<u>100.00%</u>	<u>\$ 2,060,172.38</u>	<u>\$ 41,906.46</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, 2022

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	\$ 5,575,714.34		\$ 5,397,942.77	\$ 177,771.57
General Fund Reserve for Encumbrances as of June 30, 2021	158.27		158.27	-
Combined General Fund Contribution and State Resources	<u>5,575,872.61</u>	<u>96.06%</u>	<u>5,398,101.04</u>	<u>177,771.57</u>
Restricted Federal Resources:				
Title I	197,722.00		191,411.35	6,310.65
Title II	31,040.00		30,059.17	980.83
	<u>228,762.00</u>	<u>3.94%</u>	<u>221,470.52</u>	<u>7,291.48</u>
Total Restricted Federal Resources	<u>228,762.00</u>	<u>3.94%</u>	<u>221,470.52</u>	<u>7,291.48</u>
Totals	<u><u>\$ 5,804,634.61</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 5,619,571.56</u></u>	<u><u>\$ 185,063.05</u></u>

See Accompanying Auditor's Report

CITY OF VINELAND BOARD OF EDUCATION
 Blended Resource Fund 15
 Schedule of Expenditures Allocated by Resource Type - Actual
 For the Fiscal Year Ended June 30, 2022

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	\$ 7,935,447.87		\$ 7,770,173.62	\$ 165,274.25
General Fund Reserve for Encumbrances as of June 30, 2021	661.70		661.70	-
Combined General Fund Contribution and State Resources	<u>7,936,109.57</u>	<u>95.45%</u>	<u>7,770,835.32</u>	<u>165,274.25</u>
Restricted Federal Resources:				
Title I	327,249.00		320,426.07	6,822.93
Title II	51,375.00		50,301.34	1,073.66
	<u>378,624.00</u>	<u>4.55%</u>	<u>370,727.41</u>	<u>7,896.59</u>
Total Restricted Federal Resources	<u>378,624.00</u>	<u>4.55%</u>	<u>370,727.41</u>	<u>7,896.59</u>
Totals	<u><u>\$ 8,314,733.57</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 8,141,562.73</u></u>	<u><u>\$ 173,170.84</u></u>

See Accompanying Auditor's Report

CITY OF VINELAND BOARD OF EDUCATION
 Blended Resource Fund 15
 Schedule of Expenditures Allocated by Resource Type - Actual
 For the Fiscal Year Ended June 30, 2022

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	\$ 6,080,361.47		\$ 5,862,951.35	\$ 217,410.12
General Fund Reserve for Encumbrances as of June 30, 2021	36,725.35		36,725.35	-
Combined General Fund Contribution and State Resources	<u>6,117,086.82</u>	<u>97.75%</u>	<u>5,899,676.70</u>	<u>217,410.12</u>
Restricted Federal Resources:				
Title I	121,807.00		117,469.47	4,337.53
Title II	19,122.00		18,432.44	689.56
	<u>140,929.00</u>	<u>2.25%</u>	<u>135,901.91</u>	<u>5,027.09</u>
Total Restricted Federal Resources	<u>140,929.00</u>	<u>2.25%</u>	<u>135,901.91</u>	<u>5,027.09</u>
Totals	<u>\$ 6,258,015.82</u>	<u>100.00%</u>	<u>\$ 6,035,578.61</u>	<u>\$ 222,437.21</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, 2022

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	\$ 7,219,229.99		\$ 7,179,885.00	\$ 39,344.99
General Fund Reserve for Encumbrances as of June 30, 2021	2,019.75		2,019.75	-
Combined General Fund Contribution and State Resources	<u>7,221,249.74</u>	<u>97.33%</u>	<u>7,181,904.75</u>	<u>39,344.99</u>
Restricted Federal Resources:				
Title I	171,130.00		170,196.20	933.80
Title II	26,866.00		26,720.47	145.53
	<u>197,996.00</u>	<u>2.67%</u>	<u>196,916.67</u>	<u>1,079.33</u>
Total Restricted Federal Resources	<u>197,996.00</u>	<u>2.67%</u>	<u>196,916.67</u>	<u>1,079.33</u>
Totals	<u><u>\$ 7,419,245.74</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 7,378,821.42</u></u>	<u><u>\$ 40,424.32</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, 2022

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	\$ 5,531,779.57		\$ 5,482,255.42	\$ 49,524.15
General Fund Reserve for Encumbrances as of June 30, 2021	-			-
Combined General Fund Contribution and State Resources	<u>5,531,779.57</u>	<u>97.88%</u>	<u>5,482,255.42</u>	<u>49,524.15</u>
Restricted Federal Resources:				
Title I	103,793.00		102,861.92	931.08
Title II	<u>16,294.00</u>		<u>16,147.25</u>	<u>146.75</u>
	<u>120,087.00</u>	<u>2.12%</u>	<u>119,009.17</u>	<u>1,077.83</u>
Total Restricted Federal Resources	<u>120,087.00</u>	<u>2.12%</u>	<u>119,009.17</u>	<u>1,077.83</u>
Totals	<u>\$ 5,651,866.57</u>	<u>100.00%</u>	<u>\$ 5,601,264.59</u>	<u>\$ 50,601.98</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, 2022

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	\$ 7,558,663.60		\$ 6,783,745.48	\$ 774,918.12
General Fund Reserve for Encumbrances as of June 30, 2021	642.15		642.15	-
	<u>7,559,305.75</u>	<u>100.00%</u>	<u>6,784,387.63</u>	<u>774,918.12</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><u>\$ 7,559,305.75</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 6,784,387.63</u></u>	<u><u>\$ 774,918.12</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, 2022**

DISTRICT WIDE

	For the Fiscal Year Ended June 30, 2022				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 2,614,003.00	\$ (45,362.00)	\$ 2,568,641.00	\$ 2,495,513.48	\$ 73,127.52
Grades 1-5 Salaries of Teachers	15,215,930.58	(197,306.00)	15,018,624.58	14,864,590.43	154,034.15
Grades 6-8 Salaries of Teachers	8,594,530.00	91,894.00	8,686,424.00	8,033,839.76	652,584.24
Grades 9-12 Salaries of Teachers	10,106,150.00	(315,240.41)	9,790,909.59	9,427,484.01	363,425.58
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	808,141.00	(64,005.00)	744,136.00	732,866.16	11,269.84
Purchased Professional/Educational Services	-	32,115.00	32,115.00	32,072.22	42.78
Other Purchased Services	314,273.02	5,437.47	319,710.49	235,748.86	83,961.63
General Supplies	1,620,335.82	(45,384.70)	1,574,951.12	1,406,547.61	168,403.51
Textbooks	31,650.00	(12,745.00)	18,905.00	8,353.00	10,552.00
Total Regular Programs - Instruction	39,305,013.42	(550,596.64)	38,754,416.78	37,237,015.53	1,517,401.25
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	436,607.00	11,297.00	447,904.00	444,204.00	3,700.00
Other Salaries for Instruction	331,517.00	(14,462.33)	317,054.67	290,295.94	26,758.73
Purchased Professional-Educational Services	69,066.00	(15,375.00)	53,691.00	24,415.77	29,275.23
Other Purchased Services (400-500 series)	4,050.00	-	4,050.00	-	4,050.00
General Supplies	23,090.00	1,287.18	24,377.18	21,257.14	3,120.04
Textbooks	3,000.00	-	3,000.00	993.99	2,006.01
Other Objects	5,400.00	(1,287.18)	4,112.82	1,115.11	2,997.71
Total Cognitive - Mild	872,730.00	(18,540.33)	854,189.67	782,281.95	71,907.72
Cognitive - Moderate:					
Salaries of Teachers	449,327.00	(62,479.00)	386,848.00	383,470.00	3,378.00
Other Salaries for Instruction	457,495.00	(127,993.00)	329,502.00	294,108.12	35,393.88
Purchased Professional-Educational Services	92,088.00	(6,900.00)	85,188.00	56,975.41	28,212.59
Other Purchased Services (400-500 series)	4,250.00	-	4,250.00	-	4,250.00
General Supplies	18,275.00	-	18,275.00	12,393.81	5,881.19
Textbooks	600.00	-	600.00	-	600.00
Other Objects	4,000.00	-	4,000.00	1,013.09	2,986.91
Total Cognitive - Moderate	1,026,035.00	(197,372.00)	828,663.00	747,960.43	80,702.57
Learning and/or Language Disabilities:					
Salaries of Teachers	1,861,127.00	182,916.09	2,044,043.09	1,979,096.39	64,946.70
Other Salaries for Instruction	679,105.00	(101,975.09)	577,129.91	543,542.44	33,587.47
Purchased Professional-Educational Services	115,110.00	126,943.00	242,053.00	228,336.18	13,716.82
Other Purchased Services (400-500 series)	3,250.00	(210.00)	3,040.00	-	3,040.00
General Supplies	66,054.36	232.24	66,286.60	53,632.05	12,654.55
Textbooks	11,670.00	(250.00)	11,420.00	716.80	10,703.20
Other Objects	7,200.00	227.76	7,427.76	5,779.28	1,648.48
Total Learning and/or Language Disabilities	2,743,516.36	207,884.00	2,951,400.36	2,811,103.14	140,297.22
Auditory Impairments:					
Salaries of Teachers	340,269.00	(82,699.25)	257,569.75	251,244.47	6,325.28
Other Salaries for Instruction	372,749.00	5,144.92	377,893.92	332,229.46	45,664.46
Purchased Professional-Educational Services	46,044.00	(9,370.00)	36,674.00	317.50	36,356.50
Other Purchased Services (400-500 series)	4,400.00	-	4,400.00	-	4,400.00
General Supplies	10,200.00	-	10,200.00	4,562.20	5,637.80
Textbooks	1,600.00	-	1,600.00	-	1,600.00
Other Objects	2,400.00	-	2,400.00	391.08	2,008.92
Total Auditory Impairments	777,662.00	(86,924.33)	690,737.67	588,744.71	101,992.96
Behavioral Disabilities:					
Salaries of Teachers	470,497.00	60,364.00	530,861.00	438,534.90	92,326.10
Other Salaries for Instruction	388,172.00	96,113.00	484,285.00	447,175.35	37,109.65
Purchased Professional-Educational Services	23,022.00	29,500.00	52,522.00	51,101.67	1,420.33
Other Purchased Services (400-500 series)	2,600.00	-	2,600.00	-	2,600.00
General Supplies	23,765.50	-	23,765.50	12,862.60	10,902.90
Textbooks	750.00	-	750.00	-	750.00
Other Objects	5,800.00	-	5,800.00	3,509.41	2,290.59
Total Behavioral Disabilities	914,606.50	185,977.00	1,100,583.50	953,183.93	147,399.57

**CITY OF VINELAND SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

DISTRICT WIDE

	For the Fiscal Year Ended June 30, 2022				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Resource Room/Resource Center:					
Salaries of Teachers	\$ 8,527,560.00	\$ (302,783.90)	\$ 8,224,776.10	\$ 7,780,277.31	\$ 444,498.79
Other Salaries for Instruction	1,113,499.00	(34,140.00)	1,079,359.00	771,010.02	308,348.98
Purchased Professional-Educational Services	217,698.00	4,882.47	222,580.47	158,107.85	64,472.62
Other Purchased Services (400-500 series)	2,000.00	-	2,000.00	-	2,000.00
General Supplies	150,798.73	-	150,798.73	104,253.72	46,545.01
Textbooks	21,040.00	-	21,040.00	4,932.20	16,107.80
Other Objects	6,000.00	-	6,000.00	4,577.35	1,422.65
Total Resource Room/Resource Center	10,038,595.73	(332,041.43)	9,706,554.30	8,823,158.45	883,395.85
Autism:					
Salaries of Teachers	979,196.00	48,750.00	1,027,946.00	939,436.95	88,509.05
Other Salaries for Instruction	673,746.00	126,560.09	800,306.09	750,332.87	49,973.22
Purchased Professional-Educational Services	253,242.00	115,476.00	368,718.00	317,178.67	51,539.33
Other Purchased Services (400-500 series)	7,700.00	2,300.00	10,000.00	2,339.13	7,660.87
General Supplies	64,823.47	(2,300.00)	62,523.47	38,501.68	24,021.79
Textbooks	3,100.00	-	3,100.00	2,395.00	705.00
Other Objects	12,550.00	-	12,550.00	5,486.43	7,063.57
Total Autism	1,994,357.47	290,786.09	2,285,143.56	2,055,670.73	229,472.83
Total Special Education - Instruction	18,367,503.06	49,769.00	18,417,272.06	16,762,103.34	1,655,168.72
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	1,169,364.00	64,241.00	1,233,605.00	1,186,355.92	47,249.08
General Supplies	6,500.00	(1,441.50)	5,058.50	2,865.20	2,193.30
Total Basic Skills/Remedial - Instruction	1,175,864.00	62,799.50	1,238,663.50	1,189,221.12	49,442.38
Bilingual Education - Instruction:					
Salaries of Teachers	2,663,924.00	142,779.00	2,806,703.00	2,730,072.15	76,630.85
Other Salaries for Instruction	67,965.00	(15,000.00)	52,965.00	49,205.00	3,760.00
General Supplies	21,850.00	(13,500.70)	8,349.30	4,045.85	4,303.45
Total Bilingual Education - Instruction	2,753,739.00	114,278.30	2,868,017.30	2,783,323.00	84,694.30
School Sponsored Cocurricular Activities - Instruction:					
Salaries	220,783.00	13,988.25	234,771.25	217,029.09	17,742.16
Purchased Services	152,665.00	4,231.00	156,896.00	133,802.50	23,093.50
Supplies & Materials	5,600.00	(533.30)	5,066.70	1,614.70	3,452.00
Other Objects	21,000.00	(11,000.00)	10,000.00	2,300.00	7,700.00
Total School Sponsored Cocurricular Activities - Instruction	400,048.00	6,685.95	406,733.95	354,746.29	51,987.66
School Sponsored Athletics - Instruction:					
Salaries	579,271.00	25,730.00	605,001.00	590,135.51	14,865.49
Purchased Services (300-500 Series)	144,809.84	(45,467.00)	99,342.84	96,755.70	2,587.14
Supplies & Materials	137,130.36	35,528.00	172,658.36	170,266.86	2,391.50
Other Objects	7,350.00	-	7,350.00	7,287.00	63.00
Total School Sponsored Athletics - Instruction	868,561.20	15,791.00	884,352.20	864,445.07	19,907.13
Other Instructional Programs - Instruction:					
Salaries	70,350.00	-	70,350.00	19,522.50	50,827.50
	70,350.00	-	70,350.00	19,522.50	50,827.50
Total Instruction	62,941,078.68	(301,272.89)	62,639,805.79	59,210,376.85	3,429,428.94
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	404,169.00	8,643.39	412,812.39	388,010.06	24,802.33
Other Purchased Services (400-500 series)	4,725.00	-	4,725.00	-	4,725.00
Supplies and Materials	500.00	-	500.00	-	500.00
Total Attendance and Social Work Services	409,394.00	8,643.39	418,037.39	388,010.06	30,027.33
Health Services:					
Salaries	1,028,890.00	73,330.50	1,102,220.50	1,084,991.17	17,229.33
Salaries of Social Services Coordinators	1,128,800.00	(5,656.00)	1,123,144.00	1,119,842.39	3,301.61
Purchased Professional/Technical Services	2,100.00	-	2,100.00	-	2,100.00
Other Purchased Services (400-500 series)	12,343.50	(193.50)	12,150.00	9,122.49	3,027.51
Supplies and Materials	47,290.54	4,521.24	51,811.78	34,316.81	17,494.97
Total Health Services	2,219,424.04	72,002.24	2,291,426.28	2,248,272.86	43,153.42

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, 2022**

DISTRICT WIDE

	For the Fiscal Year Ended June 30, 2022				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	\$ 2,266,896.00	\$ 8,873.00	\$ 2,275,769.00	\$ 2,164,333.55	\$ 111,435.45
Salaries of Secretarial and Clerical Assistants	98,667.00	47,276.81	145,943.81	145,208.81	735.00
Other Salaries	147,190.00	(58,119.00)	89,071.00	87,933.00	1,138.00
Other Purchased Services (400-500 series)	16,325.00	-	16,325.00	13,544.07	2,780.93
Supplies and Materials	17,444.00	(3,331.10)	14,112.90	8,567.77	5,545.13
Total Undistributed Expenditures - Guidance	<u>2,546,522.00</u>	<u>(5,300.29)</u>	<u>2,541,221.71</u>	<u>2,419,587.20</u>	<u>121,634.51</u>
Educational Media Services/School Library:					
Salaries	992,888.00	(13,449.00)	979,439.00	951,675.97	27,763.03
Other Purchased Services	16,550.58	10,000.00	26,550.58	18,240.95	8,309.63
Supplies and Materials	58,422.38	(9,106.77)	49,315.61	44,882.23	4,433.38
Other Objects	-	-	-	-	-
Total Educational Media Services/School Library	<u>1,067,860.96</u>	<u>(12,555.77)</u>	<u>1,055,305.19</u>	<u>1,014,799.15</u>	<u>40,506.04</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	3,213,640.00	46,193.00	3,259,833.00	3,236,540.63	23,292.37
Salaries of Secretarial and Clerical Assistants	1,234,986.00	56,097.38	1,291,083.38	1,270,309.68	20,773.70
Other Purchased Services	97,262.44	16,021.45	113,283.89	101,379.05	11,904.84
Supplies and Materials	201,033.65	6,394.05	207,427.70	180,256.42	27,171.28
Other Objects	30,000.00	11,500.00	41,500.00	35,624.00	5,876.00
Total Support Services School Administration	<u>4,776,922.09</u>	<u>136,205.88</u>	<u>4,913,127.97</u>	<u>4,824,109.78</u>	<u>89,018.19</u>
Other Operating and Maintenance of Plant					
Salaries	446,785.00	71,590.00	518,375.00	481,005.53	37,369.47
General Supplies	5,000.00	-	5,000.00	-	5,000.00
Total Other Operations and Maintenance of Plant Services	<u>451,785.00</u>	<u>71,590.00</u>	<u>523,375.00</u>	<u>481,005.53</u>	<u>42,369.47</u>
Undistributed Expenditures - Security					
Salaries	1,233,032.00	(6,563.00)	1,226,469.00	843,648.78	382,820.22
General Supplies	95,719.86	18,545.44	114,265.30	101,441.74	12,823.56
Total Undistributed Expenditures - Security	<u>1,328,751.86</u>	<u>11,982.44</u>	<u>1,340,734.30</u>	<u>945,090.52</u>	<u>395,643.78</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>1,780,536.86</u>	<u>83,572.44</u>	<u>1,864,109.30</u>	<u>1,426,096.05</u>	<u>438,013.25</u>
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	350.00	-	350.00	-	350.00
Total Student Transportation Services	<u>350.00</u>	<u>-</u>	<u>350.00</u>	<u>-</u>	<u>350.00</u>
Undistributed Expenditures Before Unallocated Benefits	<u>12,801,009.95</u>	<u>282,567.89</u>	<u>13,083,577.84</u>	<u>12,320,875.10</u>	<u>762,702.74</u>
Unallocated Benefits:					
Group Insurance	26,437,886.00	(54,299.00)	26,383,587.00	26,383,587.00	-
Total Personal Services - Employee Benefits	<u>26,437,886.00</u>	<u>(54,299.00)</u>	<u>26,383,587.00</u>	<u>26,383,587.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>39,238,895.95</u>	<u>228,268.89</u>	<u>39,467,164.84</u>	<u>38,704,462.10</u>	<u>762,702.74</u>
Total General Current Expense	<u>102,179,974.63</u>	<u>(73,004.00)</u>	<u>102,106,970.63</u>	<u>97,914,838.95</u>	<u>4,192,131.68</u>
Capital Outlay:					
Equipment:					
Grades 6-8	81,738.00	-	81,738.00	81,570.25	167.75
Grades 9-12	-	3,445.00	3,445.00	3,445.00	-
School Administration	-	7,834.00	7,834.00	-	7,834.00
Total Equipment	<u>81,738.00</u>	<u>11,279.00</u>	<u>93,017.00</u>	<u>85,015.25</u>	<u>8,001.75</u>
Total Capital Outlay	<u>81,738.00</u>	<u>11,279.00</u>	<u>93,017.00</u>	<u>85,015.25</u>	<u>8,001.75</u>
Total School Based Expenditures	<u>102,261,712.63</u>	<u>(61,725.00)</u>	<u>102,199,987.63</u>	<u>97,999,854.20</u>	<u>4,200,133.43</u>
Other Financing Sources:					
Operating Transfer In	102,121,258.35	(61,725.00)	102,059,533.35	98,051,946.02	\$ (4,007,587.33)
Total Other Financing Sources	<u>102,121,258.35</u>	<u>(61,725.00)</u>	<u>102,059,533.35</u>	<u>98,051,946.02</u>	<u>(4,007,587.33)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>(140,454.28)</u>	<u>0.00</u>	<u>(140,454.28)</u>	<u>52,091.82</u>	<u>192,546.10</u>
Fund Balances, July 1	<u>140,454.28</u>	<u>-</u>	<u>140,454.28</u>	<u>140,454.28</u>	<u>-</u>
Fund Balances, June 30	<u>See Accompanying Auditor's Report</u>	<u>0.00</u>	<u>\$ (0.00)</u>	<u>\$ 192,546.10</u>	<u>\$ 192,546.10</u>

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

SCHOOL: VINELAND HIGH SCHOOL

	For the Fiscal Year Ended June 30, 2022				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 9-12 Salaries of Teachers	\$ 9,469,138.00	\$ (83,515.41)	\$ 9,385,622.59	\$ 9,022,566.17	\$ 363,056.42
Regular Programs - Undistributed Instruction:					
Purchased Professional/Educational Services		14,923.00	14,923.00	14,922.50	0.50
Other Purchased Services	98,503.56		98,503.56	66,843.42	31,660.14
General Supplies	195,766.08	(13,825.00)	181,941.08	157,553.10	24,387.98
Textbooks	23,550.00	(9,245.00)	14,305.00	5,853.00	8,452.00
Total Regular Programs - Instruction	<u>9,786,957.64</u>	<u>(91,662.41)</u>	<u>9,695,295.23</u>	<u>9,267,738.19</u>	<u>427,557.04</u>
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	152,853.00	4,565.00	157,418.00	156,418.00	1,000.00
Other Salaries for Instruction	90,645.00	24,912.67	115,557.67	107,557.67	8,000.00
Purchased Professional-Educational Services	46,044.00	(25,000.00)	21,044.00	11,509.38	9,534.62
Other Purchased Services (400-500 series)	1,650.00		1,650.00		1,650.00
General Supplies	6,300.00		6,300.00	5,192.33	1,107.67
Textbooks	3,000.00		3,000.00	993.99	2,006.01
Other Objects	1,300.00		1,300.00		1,300.00
Total Cognitive - Mild	<u>301,792.00</u>	<u>4,477.67</u>	<u>306,269.67</u>	<u>281,671.37</u>	<u>24,598.30</u>
Cognitive - Moderate:					
Salaries of Teachers	250,861.00	(81,069.00)	169,792.00	168,542.00	1,250.00
Other Salaries for Instruction	207,071.00	(45,000.00)	162,071.00	129,341.00	32,730.00
Purchased Professional-Educational Services	23,022.00		23,022.00	17,684.75	5,337.25
Other Purchased Services (400-500 series)	1,800.00		1,800.00		1,800.00
General Supplies	6,825.00		6,825.00	4,415.15	2,409.85
Textbooks	600.00		600.00		600.00
Other Objects	1,300.00		1,300.00		1,300.00
Total Cognitive - Moderate	<u>491,479.00</u>	<u>(126,069.00)</u>	<u>365,410.00</u>	<u>319,982.90</u>	<u>45,427.10</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	516,452.00	79,743.09	596,195.09	594,195.09	2,000.00
Other Salaries for Instruction	169,444.00		169,444.00	158,626.68	10,817.32
Purchased Professional-Educational Services	23,022.00		23,022.00	16,208.38	6,813.62
Other Purchased Services (400-500 series)	1,000.00		1,000.00		1,000.00
General Supplies	8,980.00		8,980.00	5,247.05	3,732.95
Textbooks	9,320.00		9,320.00	716.80	8,603.20
Other Objects	1,050.00		1,050.00	674.83	375.17
Total Learning and/or Language Disabilities	<u>729,268.00</u>	<u>79,743.09</u>	<u>809,011.09</u>	<u>775,668.83</u>	<u>33,342.26</u>
Auditory Impairments:					
Salaries of Teachers	89,196.00	918.75	90,114.75	88,867.59	1,247.16
Other Salaries for Instruction	168,732.00	111.92	168,843.92	125,625.92	43,218.00
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>261,428.00</u>	<u>1,030.67</u>	<u>262,458.67</u>	<u>214,493.51</u>	<u>47,965.16</u>
Behavioral Disabilities:					
Salaries of Teachers	81,939.00		81,939.00		\$ 81,939.00
Other Salaries for Instruction	84,959.00	43,000.00	127,959.00	114,505.65	13,453.35
Purchased Professional-Educational Services		2,000.00	2,000.00	1,492.25	507.75
Other Purchased Services (400-500 series)	900.00		900.00		900.00
General Supplies	1,500.00		1,500.00	248.12	1,251.88
Textbooks	750.00		750.00		750.00
Other Objects	1,600.00		1,600.00	398.24	1,201.76
Total Behavioral Disabilities	<u>171,648.00</u>	<u>45,000.00</u>	<u>216,648.00</u>	<u>116,644.26</u>	<u>100,003.74</u>
Resource Room/Resource Center:					
Salaries of Teachers	2,899,699.00	(45,159.90)	2,854,539.10	2,739,645.48	114,893.62
Other Salaries for Instruction	495,088.00	11,145.00	506,233.00	321,442.83	184,790.17
Purchased Professional-Educational Services	23,022.00	37,382.47	60,404.47	60,404.47	-
Other Purchased Services (400-500 series)	2,000.00		2,000.00		2,000.00
General Supplies	18,608.99		18,608.99	10,314.19	8,294.80
Textbooks	8,000.00		8,000.00	4,932.20	3,067.80
Other Objects	500.00		500.00	89.85	410.15
Total Resource Room/Resource Center	<u>3,446,917.99</u>	<u>3,367.57</u>	<u>3,450,285.56</u>	<u>3,136,829.02</u>	<u>313,456.54</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, 2022

SCHOOL: VINELAND HIGH SCHOOL

	For the Fiscal Year Ended June 30, 2022				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Autism:					
Salaries of Teachers	\$ 148,690.00		\$ 148,690.00	\$ 87,933.00	\$ 60,757.00
Other Salaries for Instruction	94,325.00	161.00	94,486.00	87,846.25	6,639.75
Purchased Professional-Educational Services	69,066.00	(2,000.00)	67,066.00	18,656.66	48,409.34
Other Purchased Services (400-500 series)	2,000.00		2,000.00		2,000.00
General Supplies	9,665.78		9,665.78	3,814.05	5,851.73
Textbooks	3,100.00		3,100.00	2,395.00	705.00
Other Objects	1,800.00		1,800.00	636.54	1,163.46
Total Autism	<u>328,646.78</u>	<u>(1,839.00)</u>	<u>326,807.78</u>	<u>201,281.50</u>	<u>125,526.28</u>
Total Special Education - Instruction	<u>5,731,179.77</u>	<u>5,711.00</u>	<u>5,736,890.77</u>	<u>5,046,571.39</u>	<u>690,319.38</u>
Bilingual Education - Instruction:					
Salaries of Teachers	366,411.00	3,434.00	369,845.00	369,845.00	-
General Supplies	5,500.00		5,500.00	3,487.95	2,012.05
Total Bilingual Education - Instruction	<u>371,911.00</u>	<u>3,434.00</u>	<u>375,345.00</u>	<u>373,332.95</u>	<u>2,012.05</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	84,138.00	1,155.00	85,293.00	85,290.00	3.00
Purchased Services	149,665.00	4,231.00	153,896.00	133,802.50	20,093.50
Other Objects	21,000.00	(11,000.00)	10,000.00	2,300.00	7,700.00
Total School Sponsored Cocurricular Activities - Instruction	<u>254,803.00</u>	<u>(5,614.00)</u>	<u>249,189.00</u>	<u>221,392.50</u>	<u>27,796.50</u>
School Sponsored Athletics - Instruction:					
Salaries	569,031.00	25,730.00	594,761.00	586,295.51	8,465.49
Purchased Services (300-500 Series)	144,809.84	(45,467.00)	99,342.84	96,755.70	2,587.14
Supplies & Materials	135,630.36	35,528.00	171,158.36	170,266.86	891.50
Other Objects	7,350.00		7,350.00	7,287.00	63.00
Total School Sponsored Athletics - Instruction	<u>856,821.20</u>	<u>15,791.00</u>	<u>872,612.20</u>	<u>860,605.07</u>	<u>12,007.13</u>
Other Instructional Programs - Instruction:					
Salaries	27,000.00		27,000.00	12,338.75	14,661.25
	<u>27,000.00</u>	<u>-</u>	<u>27,000.00</u>	<u>12,338.75</u>	<u>14,661.25</u>
Total Instruction	<u>17,028,672.61</u>	<u>(72,340.41)</u>	<u>16,956,332.20</u>	<u>15,781,978.85</u>	<u>1,174,353.35</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	91,732.00	25,706.10	117,438.10	117,438.08	0.02
Other Purchased Services (400-500 series)	4,725.00		4,725.00		4,725.00
Total Attendance and Social Work Services	<u>96,457.00</u>	<u>25,706.10</u>	<u>122,163.10</u>	<u>117,438.08</u>	<u>4,725.02</u>
Health Services:					
Salaries	126,563.00	21,774.50	148,337.50	142,580.10	5,757.40
Salaries of Social Services Coordinators	251,712.00	(20,062.00)	231,650.00	230,749.39	900.61
Purchased Professional/Technical Services	300.00		300.00		300.00
Other Purchased Services (400-500 series)	5,100.00		5,100.00	4,264.35	835.65
Supplies and Materials	12,840.00		12,840.00	7,399.83	5,440.17
Total Health Services	<u>396,515.00</u>	<u>1,712.50</u>	<u>398,227.50</u>	<u>384,993.67</u>	<u>13,233.83</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	875,212.00		875,212.00	807,623.15	67,588.85
Salaries of Secretarial and Clerical Assistants	98,667.00	47,276.81	145,943.81	145,208.81	735.00
Other Salaries	89,071.00		89,071.00	87,933.00	1,138.00
Other Purchased Services (400-500 series)	6,200.00		6,200.00	5,542.68	657.32
Supplies and Materials	6,000.00		6,000.00	3,488.52	2,511.48
Total Undistributed Expenditures - Guidance	<u>1,075,150.00</u>	<u>47,276.81</u>	<u>1,122,426.81</u>	<u>1,049,796.16</u>	<u>72,630.65</u>
Educational Media Services/School Library:					
Salaries	181,218.00	500.00	181,718.00	179,366.00	2,352.00
Other Purchased Services	5,000.00		5,000.00	4,248.62	751.38
Supplies and Materials	18,898.43		18,898.43	18,061.21	837.22
Total Educational Media Services/School Library	<u>205,116.43</u>	<u>500.00</u>	<u>205,616.43</u>	<u>201,675.83</u>	<u>3,940.60</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, 2022

SCHOOL: VINELAND HIGH SCHOOL

	For the Fiscal Year Ended June 30, 2022				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 750,178.80	\$ 25,825.00	\$ 776,003.80	\$ 776,002.56	\$ 1.24
Salaries of Secretarial and Clerical Assistants	253,748.00	(50,126.00)	203,622.00	203,604.43	17.57
Other Purchased Services	22,034.88	5,800.00	27,834.88	26,985.76	849.12
Supplies and Materials	67,896.78	(6,500.00)	61,396.78	56,783.06	4,613.72
Other Objects	30,000.00	11,500.00	41,500.00	35,624.00	5,876.00
Total Support Services School Administration	<u>1,123,858.46</u>	<u>(13,501.00)</u>	<u>1,110,357.46</u>	<u>1,098,999.81</u>	<u>11,357.65</u>
Other Operating and Maintenance of Plant					
Salaries	32,178.00		32,178.00	9,004.21	23,173.79
General Supplies	5,000.00		5,000.00		5,000.00
Total Other Operations and Maintenance of Plant Services	<u>37,178.00</u>	<u>-</u>	<u>37,178.00</u>	<u>9,004.21</u>	<u>28,173.79</u>
Undistributed Expenditures - Security					
Salaries	564,681.00	7,201.00	571,882.00	402,389.57	169,492.43
General Supplies	10,950.00		10,950.00	9,170.83	1,779.17
Total Undistributed Expenditures - Security	<u>575,631.00</u>	<u>7,201.00</u>	<u>582,832.00</u>	<u>411,560.40</u>	<u>171,271.60</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>612,809.00</u>	<u>7,201.00</u>	<u>620,010.00</u>	<u>420,564.61</u>	<u>199,445.39</u>
Undistributed Expenditures Before Unallocated Benefits	<u>3,509,905.89</u>	<u>68,895.41</u>	<u>3,578,801.30</u>	<u>3,273,468.16</u>	<u>305,333.14</u>
Unallocated Benefits:					
Group Insurance	\$ 6,888,750.00	\$ -	\$ 6,888,750.00	\$ 6,888,750.00	\$ -
Total Personal Services - Employee Benefits	<u>6,888,750.00</u>	<u>-</u>	<u>6,888,750.00</u>	<u>6,888,750.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>10,398,655.89</u>	<u>68,895.41</u>	<u>10,467,551.30</u>	<u>10,162,218.16</u>	<u>305,333.14</u>
Total General Current Expense	<u>27,427,328.50</u>	<u>(3,445.00)</u>	<u>27,423,883.50</u>	<u>25,944,197.01</u>	<u>1,479,686.49</u>
Capital Outlay:					
Equipment:					
Grades 9-12		3,445.00	3,445.00	3,445.00	-
Total Equipment	<u>-</u>	<u>3,445.00</u>	<u>3,445.00</u>	<u>3,445.00</u>	<u>-</u>
Total Capital Outlay	<u>-</u>	<u>3,445.00</u>	<u>3,445.00</u>	<u>3,445.00</u>	<u>-</u>
Total School Based Expenditures	<u>27,427,328.50</u>	<u>-</u>	<u>27,427,328.50</u>	<u>25,947,642.01</u>	<u>1,479,686.49</u>
Other Financing Sources:					
Operating Transfer In	27,380,256.24		27,380,256.24	25,924,567.65	(1,455,688.59)
Total Other Financing Sources	<u>27,380,256.24</u>	<u>-</u>	<u>27,380,256.24</u>	<u>25,924,567.65</u>	<u>(1,455,688.59)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(47,072.26)	-	(47,072.26)	(23,074.36)	23,997.90
Fund Balances, July 1	<u>47,072.26</u>	<u>-</u>	<u>47,072.26</u>	<u>47,072.26</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ -</u>	<u>\$ (0.00)</u>	<u>\$ 23,997.90</u>	<u>\$ 23,997.90</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, 2022

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

	For the Fiscal Year Ended June 30, 2022				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	\$ 2,884,194.00	\$ (47,200.00)	\$ 2,836,994.00	\$ 2,775,503.80	\$ 61,490.20
Other Purchased Services	20,323.56		20,323.56	11,922.57	8,400.99
General Supplies	74,258.00	(14,200.00)	60,058.00	30,412.20	29,645.80
Textbooks	1,000.00		1,000.00		1,000.00
Total Regular Programs - Instruction	2,979,775.56	(61,400.00)	2,918,375.56	2,817,838.57	100,536.99
Learning and/or Language Disabilities:					
Salaries of Teachers	240,688.00		240,688.00	197,868.12	42,819.88
Other Salaries for Instruction	75,547.00	5,394.00	80,941.00	80,940.78	0.22
Purchased Professional-Educational Services	23,022.00	(14,534.00)	8,488.00	1,587.50	6,900.50
Other Purchased Services (400-500 series)	750.00		750.00		750.00
General Supplies	10,000.00		10,000.00	3,988.48	6,011.52
Textbooks	1,500.00	(250.00)	1,250.00		1,250.00
Other Objects	1,200.00	250.00	1,450.00	1,096.83	353.17
Total Learning and/or Language Disabilities	352,707.00	(9,140.00)	343,567.00	285,481.71	58,085.29
Auditory Impairments:					
Salaries of Teachers	94,684.00	(1,089.00)	93,595.00	89,519.63	4,075.37
Other Salaries for Instruction	35,004.00	4,583.00	39,587.00	39,585.74	1.26
Other Purchased Services (400-500 series)	1,500.00		1,500.00		1,500.00
General Supplies	1,500.00		1,500.00	461.28	1,038.72
Textbooks	600.00		600.00		600.00
Other Objects	1,100.00		1,100.00	143.73	956.27
Total Auditory Impairments	134,388.00	3,494.00	137,882.00	129,710.38	8,171.62
Behavioral Disabilities:					
Salaries of Teachers	59,131.00	60,364.00	119,495.00	118,995.00	500.00
Other Salaries for Instruction	44,676.00	(4,000.00)	40,676.00	26,166.00	14,510.00
Purchased Professional-Educational Services	23,022.00	9,500.00	32,522.00	32,305.65	216.35
Other Purchased Services (400-500 series)	400.00		400.00		400.00
General Supplies	3,750.00		3,750.00	172.50	3,577.50
Other Objects	1,200.00		1,200.00	785.77	414.23
Total Behavioral Disabilities	132,179.00	65,864.00	198,043.00	178,424.92	19,618.08
Resource Room/Resource Center:					
Salaries of Teachers	955,178.00	(55,000.00)	900,178.00	859,994.00	40,184.00
Other Salaries for Instruction	76,975.00		76,975.00	53,628.75	23,346.25
Purchased Professional-Educational Services	46,044.00	(5,500.00)	40,544.00	6,762.75	33,781.25
General Supplies	18,210.00		18,210.00	6,466.60	11,743.40
Textbooks	3,520.00		3,520.00		3,520.00
Total Resource Room/Resource Center	1,099,927.00	(60,500.00)	1,039,427.00	926,852.10	112,574.90
Autism:					
Other Salaries for Instruction		282.00	282.00	281.66	0.34
Total Autism	-	282.00	282.00	281.66	0.34
Total Special Education - Instruction	1,719,201.00	-	1,719,201.00	1,520,750.77	198,450.23
Bilingual Education - Instruction:					
Salaries of Teachers	29,315.50	22,524.00	51,839.50	51,839.34	0.16
Total Bilingual Education - Instruction	29,315.50	22,524.00	51,839.50	51,839.34	0.16
School Sponsored Cocurricular Activities - Instruction:					
Salaries	14,057.00		14,057.00	11,649.00	2,408.00
Purchased Services	1,000.00		1,000.00		1,000.00
Supplies & Materials	1,000.00		1,000.00	548.00	452.00
Total School Sponsored Cocurricular Activities - Instruction	16,057.00	-	16,057.00	12,197.00	3,860.00
School Sponsored Athletics - Instruction:					
Salaries	5,120.00		5,120.00	3,840.00	1,280.00
Supplies & Materials	500.00		500.00		500.00
Total School Sponsored Athletics - Instruction	5,620.00	-	5,620.00	3,840.00	1,780.00
Before/After School Programs - Instruction					
Salaries of Teacher Tutors	18,450.00		18,450.00		18,450.00
Total Before/After School Programs - Instruction	18,450.00	-	18,450.00	-	18,450.00
Total Instruction	4,768,419.06	(38,876.00)	4,729,543.06	4,406,465.68	323,077.38

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, 2022

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

	For the Fiscal Year Ended June 30, 2022				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 25,278.00	\$ 3,915.00	\$ 29,193.00	\$ 28,232.00	\$ 961.00
Total Attendance and Social Work Services	<u>25,278.00</u>	<u>3,915.00</u>	<u>29,193.00</u>	<u>28,232.00</u>	<u>961.00</u>
Health Services:					
Salaries	68,997.00	(1,725.00)	67,272.00	64,131.50	3,140.50
Salaries of Social Services Coordinators	64,037.00	972.00	65,009.00	65,009.00	-
Supplies and Materials	2,900.00	5,875.00	8,775.00	1,858.40	6,916.60
Total Health Services	<u>135,934.00</u>	<u>5,122.00</u>	<u>141,056.00</u>	<u>130,998.90</u>	<u>10,057.10</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	183,493.00		183,493.00	180,191.00	3,302.00
Other Purchased Services (400-500 series)	2,750.00		2,750.00	2,348.54	401.46
Supplies and Materials	1,450.00		1,450.00	-	1,450.00
Total Other Support Services - Students - Regular	<u>187,693.00</u>	<u>-</u>	<u>187,693.00</u>	<u>182,539.54</u>	<u>5,153.46</u>
Educational Media Services/School Library:					
Salaries	30,284.14		30,284.14	29,316.94	967.20
Other Purchased Services	2,363.64		2,363.64	1,919.20	444.44
Total Educational Media Services/School Library	<u>32,647.78</u>	<u>-</u>	<u>32,647.78</u>	<u>31,236.14</u>	<u>1,411.64</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	269,618.00	31,695.00	301,313.00	300,944.27	368.73
Salaries of Secretarial and Clerical Assistants	108,625.00		108,625.00	106,067.45	2,557.55
Other Purchased Services	8,500.68	414.00	8,914.68	6,870.29	2,044.39
Supplies and Materials	30,496.00	(2,270.00)	28,226.00	27,138.67	1,087.33
Total Support Services School Administration	<u>417,239.68</u>	<u>29,839.00</u>	<u>447,078.68</u>	<u>441,020.68</u>	<u>6,058.00</u>
Undistributed Expenditures - Security					
Salaries	127,170.00	(908.00)	126,262.00	106,067.65	20,194.35
General Supplies	24,067.90	603.00	24,670.90	24,670.42	0.48
Total Undistributed Expenditures - Security	<u>151,237.90</u>	<u>(305.00)</u>	<u>150,932.90</u>	<u>130,738.07</u>	<u>20,194.83</u>
Total Undist. Expend Oper & Maint of Plant Serv.	<u>151,237.90</u>	<u>(305.00)</u>	<u>150,932.90</u>	<u>130,738.07</u>	<u>20,194.83</u>
Undistributed Expenditures Before Unallocated Benefits	<u>950,030.36</u>	<u>38,571.00</u>	<u>988,601.36</u>	<u>944,765.33</u>	<u>43,836.03</u>
Unallocated Benefits:					
Group Insurance	1,977,250.00		1,977,250.00	1,977,250.00	-
Total Personal Services - Employee Benefits	<u>1,977,250.00</u>	<u>-</u>	<u>1,977,250.00</u>	<u>1,977,250.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,927,280.36</u>	<u>38,571.00</u>	<u>2,965,851.36</u>	<u>2,922,015.33</u>	<u>43,836.03</u>
Total General Current Expense	<u>7,695,699.42</u>	<u>(305.00)</u>	<u>7,695,394.42</u>	<u>7,328,481.01</u>	<u>366,913.41</u>
Capital Outlay:					
Equipment:					
Grades 6-8	81,738.00		81,738.00	81,570.25	167.75
Total Equipment	<u>81,738.00</u>	<u>-</u>	<u>81,738.00</u>	<u>81,570.25</u>	<u>167.75</u>
Total Capital Outlay	<u>81,738.00</u>	<u>-</u>	<u>81,738.00</u>	<u>81,570.25</u>	<u>167.75</u>
Total School Based Expenditures	<u>7,777,437.42</u>	<u>(305.00)</u>	<u>7,777,132.42</u>	<u>7,410,051.26</u>	<u>367,081.16</u>
Other Financing Sources:					
Operating Transfer In	\$ 7,757,869.52		\$ 7,757,869.52	\$ 7,416,842.84	\$ (341,026.68)
Total Other Financing Sources	<u>7,757,869.52</u>	<u>-</u>	<u>7,757,869.52</u>	<u>7,416,842.84</u>	<u>(341,026.68)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(19,567.90)	(305.00)	(19,262.90)	6,791.58	26,054.48
Fund Balances, July 1	<u>19,567.90</u>	<u>-</u>	<u>19,567.90</u>	<u>19,567.90</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ (305.00)</u>	<u>\$ 305.00</u>	<u>\$ 26,359.48</u>	<u>\$ 26,054.48</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, 2022

SCHOOL: DANE BARSE PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2022				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO BUDGET
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 155,568.00	\$ 674.00	\$ 156,242.00	\$ 156,242.00	\$ -
Grades 1-5 Salaries of Teachers	958,620.30	33,800.00	992,420.30	991,604.17	816.13
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	52,879.00	(28,000.00)	24,879.00	24,626.19	252.81
Other Purchased Services	13,643.72	(4,938.72)	8,705.00	5,548.44	3,156.56
General Supplies	47,914.59	(5,903.14)	42,011.45	41,984.49	26.96
Total Regular Programs - Instruction	<u>1,228,625.61</u>	<u>(4,367.86)</u>	<u>1,224,257.75</u>	<u>1,220,005.29</u>	<u>4,252.46</u>
Resource Room/Resource Center:					
Salaries of Teachers	302,259.00	(150,425.00)	151,834.00	148,943.00	2,891.00
General Supplies	9,700.00		9,700.00	5,600.00	4,100.00
Total Resource Room/Resource Center	<u>311,959.00</u>	<u>(150,425.00)</u>	<u>161,534.00</u>	<u>154,543.00</u>	<u>6,991.00</u>
Autism:					
Salaries of Teachers	310,912.00	66,000.00	376,912.00	371,067.72	5,844.28
Other Salaries for Instruction	219,458.00	99,425.00	318,883.00	315,345.14	3,537.86
Purchased Professional-Educational Services	92,088.00	(15,000.00)	77,088.00	76,041.28	1,046.72
Other Purchased Services (400-500 series)	2,000.00		2,000.00		2,000.00
General Supplies	20,300.00		20,300.00	11,582.25	8,717.75
Other Objects	3,250.00		3,250.00	2,429.46	820.54
Total Autism	<u>648,008.00</u>	<u>150,425.00</u>	<u>798,433.00</u>	<u>776,465.85</u>	<u>21,967.15</u>
Total Special Education - Instruction	<u>959,967.00</u>	<u>-</u>	<u>959,967.00</u>	<u>931,008.85</u>	<u>28,958.15</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	119,936.50	(29,000.00)	90,936.50	90,082.20	854.30
General Supplies	1,500.00		1,500.00	651.71	848.29
Total Basic Skills/Remedial - Instruction	<u>121,436.50</u>	<u>(29,000.00)</u>	<u>92,436.50</u>	<u>90,733.91</u>	<u>1,702.59</u>
Bilingual Education - Instruction:					
Salaries of Teachers	45,305.00	21,509.00	66,814.00	66,813.49	0.51
General Supplies	1,000.00		1,000.00		1,000.00
Total Bilingual Education - Instruction	<u>46,305.00</u>	<u>21,509.00</u>	<u>67,814.00</u>	<u>66,813.49</u>	<u>1,000.51</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	5,310.00	5,935.25	11,245.25	11,245.00	0.25
Total School Sponsored Cocurricular Activities - Instruction	<u>5,310.00</u>	<u>5,935.25</u>	<u>11,245.25</u>	<u>11,245.00</u>	<u>0.25</u>
Total Instruction	<u>2,361,644.11</u>	<u>(5,923.61)</u>	<u>2,355,720.50</u>	<u>2,319,806.54</u>	<u>35,913.96</u>
Health Services:					
Salaries	78,854.00	2,281.00	81,135.00	80,714.44	420.56
Salaries of Social Services Coordinators	38,322.00	1,133.00	39,455.00	39,454.40	0.60
Other Purchased Services (400-500 series)	93.50	(93.50)	-		-
Supplies and Materials	2,815.00	1,525.90	4,340.90	3,352.10	988.80
Total Health Services	<u>120,084.50</u>	<u>4,846.40</u>	<u>124,930.90</u>	<u>123,520.94</u>	<u>1,409.96</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	90,609.00	(1,170.00)	89,439.00	89,433.00	6.00
Supplies and Materials	304.00	(304.00)	-		-
Total Undistributed Expenditures - Guidance	<u>90,913.00</u>	<u>(1,474.00)</u>	<u>89,439.00</u>	<u>89,433.00</u>	<u>6.00</u>
Educational Media Services/School Library:					
Salaries	45,304.50		45,304.50	44,716.40	588.10
Supplies and Materials	3,072.36	(166.70)	2,905.66	2,838.56	67.10
Total Educational Media Services/School Library	<u>48,376.86</u>	<u>(166.70)</u>	<u>48,210.16</u>	<u>47,554.96</u>	<u>655.20</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, 2022

SCHOOL: DANE BARSE PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2022				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO BUDGET
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 146,506.00		\$ 146,506.00	\$ 146,505.84	\$ 0.16
Salaries of Secretarial and Clerical Assistants	88,483.00	2,696.00	91,179.00	90,512.58	666.42
Other Purchased Services	3,535.00	(208.55)	3,326.45	2,171.07	1,155.38
Supplies and Materials	11,773.99	4,453.46	16,227.45	16,022.40	205.05
Total Support Services School Administration	<u>250,297.99</u>	<u>6,940.91</u>	<u>257,238.90</u>	<u>255,211.89</u>	<u>2,027.01</u>
Other Operating and Maintenance of Plant					
Salaries	33,842.00	(4,400.00)	29,442.00	29,349.01	92.99
Total Other Operations and Maintenance of Plant Services	<u>33,842.00</u>	<u>(4,400.00)</u>	<u>29,442.00</u>	<u>29,349.01</u>	<u>92.99</u>
Undistributed Expenditures - Security					
Salaries	30,337.00	277.00	30,614.00	30,285.72	328.28
General Supplies	1,000.00	(100.00)	900.00	123.45	776.55
Total Undistributed Expenditures - Security	<u>31,337.00</u>	<u>177.00</u>	<u>31,514.00</u>	<u>30,409.17</u>	<u>1,104.83</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>65,179.00</u>	<u>(4,223.00)</u>	<u>60,956.00</u>	<u>59,758.18</u>	<u>1,197.82</u>
Undistributed Expenditures Before Unallocated Benefits	<u>574,851.35</u>	<u>5,923.61</u>	<u>580,774.96</u>	<u>575,478.97</u>	<u>5,295.99</u>
Unallocated Benefits:					
Group Insurance	1,056,000.00		1,056,000.00	1,056,000.00	-
Total Personal Services - Employee Benefits	<u>1,056,000.00</u>	<u>-</u>	<u>1,056,000.00</u>	<u>1,056,000.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>1,630,851.35</u>	<u>5,923.61</u>	<u>1,636,774.96</u>	<u>1,631,478.97</u>	<u>5,295.99</u>
Total General Current Expense	<u>3,992,495.46</u>	<u>-</u>	<u>3,992,495.46</u>	<u>3,951,285.51</u>	<u>41,209.95</u>
Total School Based Expenditures	<u>3,992,495.46</u>	<u>-</u>	<u>3,992,495.46</u>	<u>3,951,285.51</u>	<u>41,209.95</u>
Total Capital Outlay					
Operating Transfer In	<u>\$ 3,992,394.52</u>		<u>\$ 3,992,394.52</u>	<u>\$ 3,955,589.96</u>	<u>\$ (36,804.56)</u>
Total Other Financing Sources	<u>3,992,394.52</u>	<u>-</u>	<u>3,992,394.52</u>	<u>3,955,589.96</u>	<u>(36,804.56)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(100.94)	-	(100.94)	4,304.45	4,405.39
Fund Balances, July 1	<u>100.94</u>	<u>-</u>	<u>100.94</u>	<u>100.94</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 4,405.39</u>	<u>\$ 4,405.39</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, 2022

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

	For the Fiscal Year Ended June 30, 2022				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 357,384.00	\$ (22,791.00)	\$ 334,593.00	\$ 329,944.67	\$ 4,648.33
Grades 1-5 Salaries of Teachers	1,913,278.80	750.00	1,914,028.80	1,904,488.05	9,540.75
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	99,998.00		99,998.00	99,998.00	-
Other Purchased Services	25,515.32	(13,000.00)	12,515.32	11,776.74	738.58
General Supplies	86,015.68	(3,000.00)	83,015.68	80,865.71	2,149.97
Textbooks	1,000.00		1,000.00		1,000.00
Total Regular Programs - Instruction	<u>2,483,191.80</u>	<u>(38,041.00)</u>	<u>2,445,150.80</u>	<u>2,427,073.17</u>	<u>18,077.63</u>
Learning and/or Language Disabilities:					
Salaries of Teachers		40,350.00	40,350.00	40,321.23	28.77
Total Learning and/or Language Disabilities	<u>-</u>	<u>40,350.00</u>	<u>40,350.00</u>	<u>40,321.23</u>	<u>28.77</u>
Behavioral Disabilities:					
Salaries of Teachers	269,168.00		269,168.00	259,829.90	9,338.10
Other Salaries for Instruction	231,422.00	9,800.00	241,222.00	239,517.55	1,704.45
Purchased Professional-Educational Services		1,200.00	1,200.00	873.13	326.87
Other Purchased Services (400-500 series)	900.00		900.00		900.00
General Supplies	14,765.50		14,765.50	9,961.30	4,804.20
Other Objects	1,800.00		1,800.00	1,403.09	396.91
Total Behavioral Disabilities	<u>518,055.50</u>	<u>11,000.00</u>	<u>529,055.50</u>	<u>511,584.97</u>	<u>17,470.53</u>
Resource Room/Resource Center:					
Salaries of Teachers	342,945.00	(51,350.00)	291,595.00	287,861.00	3,734.00
General Supplies	10,500.00		10,500.00	8,808.85	1,691.15
Total Resource Room/Resource Center	<u>353,445.00</u>	<u>(51,350.00)</u>	<u>302,095.00</u>	<u>296,669.85</u>	<u>5,425.15</u>
Total Special Education - Instruction	<u>871,500.50</u>	<u>-</u>	<u>871,500.50</u>	<u>848,576.05</u>	<u>22,924.45</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	178,142.00	1,074.00	179,216.00	179,215.38	0.62
Total Basic Skills/Remedial - Instruction	<u>178,142.00</u>	<u>1,074.00</u>	<u>179,216.00</u>	<u>179,215.38</u>	<u>0.62</u>
Bilingual Education - Instruction:					
Salaries of Teachers	45,305.00		45,305.00	44,716.40	588.60
General Supplies	500.00		500.00	48.53	451.47
Total Bilingual Education - Instruction	<u>45,805.00</u>	<u>-</u>	<u>45,805.00</u>	<u>44,764.93</u>	<u>1,040.07</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	10,525.00		10,525.00	6,765.00	3,760.00
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>11,525.00</u>	<u>6,765.00</u>	<u>4,760.00</u>
Total Instruction	<u>3,590,164.30</u>	<u>(36,967.00)</u>	<u>3,553,197.30</u>	<u>3,506,394.53</u>	<u>46,802.77</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	51,303.00		51,303.00	38,236.20	13,066.80
Total Attendance and Social Work Services	<u>51,303.00</u>	<u>-</u>	<u>51,303.00</u>	<u>38,236.20</u>	<u>13,066.80</u>
Health Services:					
Salaries	83,314.00	2,295.00	85,609.00	83,858.00	1,751.00
Salaries of Social Services Coordinators	84,895.00	3,039.00	87,934.00	87,933.00	1.00
Other Purchased Services (400-500 series)	100.00		100.00		100.00
Supplies and Materials	3,600.00		3,600.00	1,499.12	2,100.88
Total Health Services	<u>171,909.00</u>	<u>5,334.00</u>	<u>177,243.00</u>	<u>173,290.12</u>	<u>3,952.88</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	150,213.00	4,506.00	154,719.00	154,718.00	1.00
Supplies and Materials	1,850.00		1,850.00	1,287.92	562.08
Total Undistributed Expenditures - Guidance	<u>152,063.00</u>	<u>4,506.00</u>	<u>156,569.00</u>	<u>156,005.92</u>	<u>563.08</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, 2022

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

	For the Fiscal Year Ended June 30, 2022				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Educational Media Services/School Library:					
Salaries	\$ 65,062.00	\$ 950.00	\$ 66,012.00	\$ 66,009.00	\$ 3.00
Supplies and Materials	4,000.00		4,000.00	3,908.34	91.66
Total Educational Media Services/School Library	<u>69,062.00</u>	<u>950.00</u>	<u>70,012.00</u>	<u>69,917.34</u>	<u>94.66</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	236,161.00		236,161.00	236,160.96	0.04
Salaries of Secretarial and Clerical Assistants	83,525.00	13,972.00	97,497.00	97,457.43	39.57
Other Purchased Services	9,250.00	1,079.00	10,329.00	9,626.17	702.83
Supplies and Materials	11,000.00		11,000.00	9,234.23	1,765.77
Total Support Services School Administration	<u>339,936.00</u>	<u>15,051.00</u>	<u>354,987.00</u>	<u>352,478.79</u>	<u>2,508.21</u>
Other Operating and Maintenance of Plant					
Salaries	55,007.00	11,126.00	66,133.00	66,132.13	0.87
Total Other Operations and Maintenance of Plant Services	<u>55,007.00</u>	<u>11,126.00</u>	<u>66,133.00</u>	<u>66,132.13</u>	<u>0.87</u>
Undistributed Expenditures - Security					
Salaries	53,114.00	(2,500.00)	50,614.00	46,314.37	4,299.63
General Supplies	3,050.00	2,500.00	5,550.00	4,058.94	1,491.06
Total Undistributed Expenditures - Security	<u>56,164.00</u>	<u>-</u>	<u>56,164.00</u>	<u>50,373.31</u>	<u>5,790.69</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>111,171.00</u>	<u>11,126.00</u>	<u>122,297.00</u>	<u>116,505.44</u>	<u>5,791.56</u>
Undistributed Expenditures Before Unallocated Benefits	<u>895,444.00</u>	<u>36,967.00</u>	<u>932,411.00</u>	<u>906,433.81</u>	<u>25,977.19</u>
Unallocated Benefits:					
Group Insurance	1,643,500.00		1,643,500.00	1,643,500.00	-
Total Personal Services - Employee Benefits	<u>1,643,500.00</u>	<u>-</u>	<u>1,643,500.00</u>	<u>1,643,500.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,538,944.00</u>	<u>36,967.00</u>	<u>2,575,911.00</u>	<u>2,549,933.81</u>	<u>25,977.19</u>
Total General Current Expense	<u>6,129,108.30</u>	<u>-</u>	<u>6,129,108.30</u>	<u>6,056,328.34</u>	<u>72,779.96</u>
Total School Based Expenditures	<u>6,129,108.30</u>	<u>-</u>	<u>6,129,108.30</u>	<u>6,056,328.34</u>	<u>72,779.96</u>
Other Financing Sources:					
Operating Transfer In	\$ 6,128,572.80		\$ 6,128,572.80	\$ 6,057,380.96	\$ (71,191.84)
Total Other Financing Sources	<u>6,128,572.80</u>	<u>-</u>	<u>6,128,572.80</u>	<u>6,057,380.96</u>	<u>(71,191.84)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(535.50)	-	(535.50)	1,052.62	1,588.12
Fund Balances, July 1	<u>535.50</u>	<u>-</u>	<u>535.50</u>	<u>535.50</u>	<u>-</u>
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,588.12</u>	<u>\$ 1,588.12</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, 2022

SCHOOL: WALLACE MIDDLE SCHOOL

	For the Fiscal Year Ended June 30, 2022				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	\$ 2,596,778.00	\$ 2,750.00	\$ 2,599,528.00	\$ 2,334,686.94	\$ 264,841.06
Other Purchased Services	15,313.20	190.00	15,503.20	11,756.29	3,746.91
General Supplies	166,082.00	(3,040.00)	163,042.00	103,465.69	59,576.31
Textbooks	1,500.00	(1,500.00)	-	-	-
Total Regular Programs - Instruction	2,779,673.20	(1,600.00)	2,778,073.20	2,449,908.92	328,164.28
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	145,416.00	4,052.00	149,468.00	148,218.00	1,250.00
Other Salaries for Instruction	122,960.00	(39,375.00)	83,585.00	71,754.51	11,830.49
Purchased Professional-Educational Services	-	12,305.00	12,305.00	12,303.14	1.86
Other Purchased Services (400-500 series)	1,500.00	-	1,500.00	-	1,500.00
General Supplies	11,090.00	1,287.18	12,377.18	10,474.40	1,902.78
Other Objects	2,800.00	(1,287.18)	1,512.82	660.37	852.45
Total Cognitive - Mild	283,766.00	(23,018.00)	260,748.00	243,410.42	17,337.58
Cognitive - Moderate:					
Salaries of Teachers	58,744.00	16,190.00	74,934.00	74,309.00	625.00
Other Salaries for Instruction	31,721.00	2,007.00	33,728.00	32,928.00	800.00
Purchased Professional-Educational Services	69,066.00	(12,000.00)	57,066.00	34,290.01	22,775.99
Other Purchased Services (400-500 series)	1,550.00	-	1,550.00	-	1,550.00
General Supplies	5,900.00	-	5,900.00	2,460.49	3,439.51
Other Objects	1,400.00	-	1,400.00	-	1,400.00
Total Cognitive - Moderate	168,381.00	6,197.00	174,578.00	143,987.50	30,590.50
Learning and/or Language Disabilities:					
Salaries of Teachers	212,223.00	-	212,223.00	210,952.00	1,271.00
Other Salaries for Instruction	99,689.00	(18,113.00)	81,576.00	80,064.40	1,511.60
Other Purchased Services (400-500 series)	750.00	(210.00)	540.00	-	540.00
General Supplies	9,650.00	210.00	9,860.00	9,854.95	5.05
Other Objects	900.00	-	900.00	761.92	138.08
Total Learning and/or Language Disabilities	323,212.00	(18,113.00)	305,099.00	301,633.27	3,465.73
Behavioral Disabilities:					
Salaries of Teachers	60,259.00	-	60,259.00	59,710.00	549.00
Other Salaries for Instruction	27,115.00	47,313.00	74,428.00	66,986.15	7,441.85
Purchased Professional-Educational Services	-	16,800.00	16,800.00	16,430.64	369.36
Other Purchased Services (400-500 series)	400.00	-	400.00	-	400.00
General Supplies	3,750.00	-	3,750.00	2,480.68	1,269.32
Other Objects	1,200.00	-	1,200.00	922.31	277.69
Total Behavioral Disabilities	92,724.00	64,113.00	156,837.00	146,529.78	10,307.22
Resource Room/Resource Center:					
Salaries of Teachers	686,788.00	-	686,788.00	678,581.15	8,206.85
Other Salaries for Instruction	95,440.00	(29,179.00)	66,261.00	54,908.18	11,352.82
General Supplies	15,620.00	-	15,620.00	11,036.34	4,583.66
Textbooks	3,160.00	-	3,160.00	-	3,160.00
Total Resource Room/Resource Center	801,008.00	(29,179.00)	771,829.00	744,525.67	27,303.33
Total Special Education - Instruction	1,669,091.00	-	1,669,091.00	1,580,086.64	89,004.36
Bilingual Education - Instruction:					
Salaries of Teachers	577,049.00	-	577,049.00	572,879.77	4,169.23
Total Bilingual Education - Instruction	577,049.00	-	577,049.00	572,879.77	4,169.23
School Sponsored Cocurricular Activities - Instruction:					
Salaries	13,577.00	1,600.00	15,177.00	13,880.50	1,296.50
Supplies & Materials	1,000.00	-	1,000.00	-	1,000.00
Total School Sponsored Cocurricular Activities - Instruction	14,577.00	1,600.00	16,177.00	13,880.50	2,296.50
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	6,120.00	-	6,120.00	-	6,120.00

See Accompanying Auditor's Report

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

SCHOOL: WALLACE MIDDLE SCHOOL

	For the Fiscal Year Ended June 30, 2022				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Instructional Programs - Instruction:					
Salaries	\$ 15,150.00	-	\$ 15,150.00	-	\$ 15,150.00
	<u>15,150.00</u>	<u>-</u>	<u>15,150.00</u>	<u>-</u>	<u>15,150.00</u>
Total Instruction	<u>5,061,660.20</u>	<u>-</u>	<u>5,061,660.20</u>	<u>4,616,755.83</u>	<u>444,904.37</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	36,177.00	5,796.00	41,973.00	41,237.45	735.55
Supplies and Materials	500.00	-	500.00	-	500.00
Total Attendance and Social Work Services	<u>36,677.00</u>	<u>5,796.00</u>	<u>42,473.00</u>	<u>41,237.45</u>	<u>1,235.55</u>
Health Services:					
Salaries	72,907.00	-	72,907.00	71,311.37	1,595.63
Salaries of Social Services Coordinators	63,268.00	242.00	63,510.00	63,509.00	1.00
Other Purchased Services (400-500 series)	3,100.00	-	3,100.00	2,167.70	932.30
Supplies and Materials	3,003.99	-	3,003.99	2,997.84	6.15
Total Health Services	<u>142,278.99</u>	<u>242.00</u>	<u>142,520.99</u>	<u>139,985.91</u>	<u>2,535.08</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	183,493.00	-	183,493.00	146,512.80	36,980.20
Other Purchased Services (400-500 series)	2,750.00	-	2,750.00	2,264.32	485.68
Supplies and Materials	350.00	-	350.00	329.06	20.94
Total Undistributed Expenditures - Guidance	<u>186,593.00</u>	<u>-</u>	<u>186,593.00</u>	<u>149,106.18</u>	<u>37,486.82</u>
Educational Media Services/School Library:					
Salaries	29,393.43	-	29,393.43	29,308.03	85.40
Other Purchased Services	2,500.00	6,000.00	8,500.00	4,752.70	3,747.30
Supplies and Materials	6,500.00	-	6,500.00	6,227.12	272.88
Total Educational Media Services/School Library	<u>38,393.43</u>	<u>6,000.00</u>	<u>44,393.43</u>	<u>40,287.85</u>	<u>4,105.58</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	260,665.00	-	260,665.00	260,664.96	0.04
Salaries of Secretarial and Clerical Assistants	89,923.00	(4,138.00)	85,785.00	83,455.11	2,329.89
Other Purchased Services	8,700.00	-	8,700.00	7,624.81	1,075.19
Supplies and Materials	10,250.00	(1,900.00)	8,350.00	8,322.58	27.42
Total Support Services School Administration	<u>369,538.00</u>	<u>(6,038.00)</u>	<u>363,500.00</u>	<u>360,067.46</u>	<u>3,432.54</u>
Undistributed Expenditures - Security					
Salaries	119,220.00	(6,000.00)	113,220.00	51,343.22	61,876.78
General Supplies	32,951.96	-	32,951.96	31,166.36	1,785.60
Total Other Operations and Maintenance of Plant Services	<u>152,171.96</u>	<u>(6,000.00)</u>	<u>146,171.96</u>	<u>82,509.58</u>	<u>63,662.38</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>152,171.96</u>	<u>(6,000.00)</u>	<u>146,171.96</u>	<u>82,509.58</u>	<u>63,662.38</u>
Undistributed Expenditures Before Unallocated Benefits	<u>925,652.38</u>	<u>-</u>	<u>925,652.38</u>	<u>813,194.43</u>	<u>112,457.95</u>
Unallocated Benefits:					
Group Insurance	2,114,500.00	-	2,114,500.00	2,114,500.00	-
Total Personal Services - Employee Benefits	<u>2,114,500.00</u>	<u>-</u>	<u>2,114,500.00</u>	<u>2,114,500.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>3,040,152.38</u>	<u>-</u>	<u>3,040,152.38</u>	<u>2,927,694.43</u>	<u>112,457.95</u>
Total General Current Expense	<u>8,101,812.58</u>	<u>-</u>	<u>8,101,812.58</u>	<u>7,544,450.26</u>	<u>557,362.32</u>
Total School Based Expenditures	<u>8,101,812.58</u>	<u>-</u>	<u>8,101,812.58</u>	<u>7,544,450.26</u>	<u>557,362.32</u>
Other Financing Sources:					
Operating Transfer In	\$ 8,071,056.63	-	\$ 8,071,056.63	\$ 7,570,322.68	\$ (500,733.95)
Total Other Financing Sources	<u>8,071,056.63</u>	<u>-</u>	<u>8,071,056.63</u>	<u>7,570,322.68</u>	<u>(500,733.95)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(30,755.95)	-	(30,755.95)	25,872.42	56,628.37
Fund Balances, July 1	<u>30,755.95</u>	<u>-</u>	<u>30,755.95</u>	<u>30,755.95</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ -</u>	<u>\$ (0.00)</u>	<u>\$ 56,628.37</u>	<u>\$ 56,628.37</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, 2022

SCHOOL: MARIE DURAND PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2022				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 274,767.00		\$ 274,767.00	\$ 266,816.59	\$ 7,950.41
Grades 1-5 Salaries of Teachers	1,943,962.80	(20,198.00)	1,923,764.80	1,865,679.45	58,085.35
Other Salaries for Instruction	100,504.00	(20,505.00)	79,999.00	79,161.00	838.00
Purchased Professional/Educational Services		6,192.00	6,192.00	6,191.25	0.75
Other Purchased Services	11,541.96		11,541.96	10,746.48	795.48
General Supplies	110,369.96	-	110,369.96	107,334.78	3,035.18
Total Regular Programs - Instruction	<u>2,441,145.72</u>	<u>(34,511.00)</u>	<u>2,406,634.72</u>	<u>2,335,929.55</u>	<u>70,705.17</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	289,909.00		289,909.00	285,836.00	4,073.00
Other Salaries for Instruction	80,317.00	1,765.00	82,082.00	82,081.60	0.40
Purchased Professional-Educational Services	69,066.00	14,395.00	83,461.00	83,460.85	0.15
General Supplies	13,300.00		13,300.00	10,900.64	2,399.36
Other Objects	1,400.00		1,400.00	1,341.75	58.25
Total Learning and/or Language Disabilities	<u>453,992.00</u>	<u>16,160.00</u>	<u>470,152.00</u>	<u>463,620.84</u>	<u>6,531.16</u>
Resource Room/Resource Center:					
Salaries of Teachers	238,588.00	4,251.00	242,839.00	241,339.00	1,500.00
General Supplies	9,700.00		9,700.00	6,809.63	2,890.37
Total Resource Room/Resource Center	<u>248,288.00</u>	<u>4,251.00</u>	<u>252,539.00</u>	<u>248,148.63</u>	<u>4,390.37</u>
Total Special Education - Instruction	<u>702,280.00</u>	<u>20,411.00</u>	<u>722,691.00</u>	<u>711,769.47</u>	<u>10,921.53</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	116,238.00		116,238.00	112,981.47	3,256.53
General Supplies	2,500.00		2,500.00	1,154.99	1,345.01
Total Basic Skills/Remedial - Instruction	<u>118,738.00</u>	<u>-</u>	<u>118,738.00</u>	<u>114,136.46</u>	<u>4,601.54</u>
Bilingual Education - Instruction:					
Salaries of Teachers	87,457.00	2,977.00	90,434.00	90,433.00	1.00
General Supplies	1,000.00		1,000.00	328.35	671.65
Total Bilingual Education - Instruction	<u>88,457.00</u>	<u>2,977.00</u>	<u>91,434.00</u>	<u>90,761.35</u>	<u>672.65</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	9,950.00		9,950.00	6,574.00	3,376.00
Supplies & Materials	500.00		500.00		500.00
Total School Sponsored Cocurricular Activities - Instruction	<u>10,450.00</u>	<u>-</u>	<u>10,450.00</u>	<u>6,574.00</u>	<u>3,876.00</u>
Total Instruction	<u>3,361,070.72</u>	<u>(11,123.00)</u>	<u>3,349,947.72</u>	<u>3,259,170.83</u>	<u>90,776.89</u>
Health Services:					
Salaries	70,034.00	1,791.00	71,825.00	69,824.96	2,000.04
Salaries of Social Services Coordinators	90,609.00		90,609.00	89,433.00	1,176.00
Other Purchased Services (400-500 series)	150.00		150.00		150.00
Supplies and Materials	3,209.00		3,209.00	1,351.61	1,857.39
Total Health Services	<u>164,002.00</u>	<u>1,791.00</u>	<u>165,793.00</u>	<u>160,609.57</u>	<u>5,183.43</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	90,609.00		90,609.00	89,433.00	1,176.00
Supplies and Materials	1,390.00		1,390.00	742.34	647.66
Total Undistributed Expenditures - Guidance	<u>91,999.00</u>	<u>-</u>	<u>91,999.00</u>	<u>90,175.34</u>	<u>1,823.66</u>
Educational Media Services/School Library:					
Salaries	89,071.00		89,071.00	87,933.00	1,138.00
Other Purchased Services	6,686.94	4,000.00	10,686.94	7,320.43	3,366.51
Supplies and Materials	1,875.00		1,875.00		1,875.00
Total Educational Media Services/School Library	<u>97,632.94</u>	<u>4,000.00</u>	<u>101,632.94</u>	<u>95,253.43</u>	<u>6,379.51</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, 2022**

SCHOOL: MARIE DURAND PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2022				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 235,955.00		\$ 235,955.00	\$ 235,954.80	\$ 0.20
Salaries of Secretarial and Clerical Assistants	123,680.00		123,680.00	115,242.74	8,437.26
Other Purchased Services	6,876.04	50.00	6,926.04	6,508.42	417.62
Supplies and Materials	10,075.00		10,075.00	8,859.39	1,215.61
Total Support Services School Administration	<u>376,586.04</u>	<u>50.00</u>	<u>376,636.04</u>	<u>366,565.35</u>	<u>10,070.69</u>
Other Operating and Maintenance of Plant					
Salaries	39,955.00	9,282.00	49,237.00	49,236.24	0.76
Total Other Operations and Maintenance of Plant Services	<u>39,955.00</u>	<u>9,282.00</u>	<u>49,237.00</u>	<u>49,236.24</u>	<u>0.76</u>
Undistributed Expenditures - Security					
Salaries	31,564.00		31,564.00	28,337.70	3,226.30
General Supplies	800.00		800.00	81.48	718.52
Total Undistributed Expenditures - Security	<u>32,364.00</u>	<u>-</u>	<u>32,364.00</u>	<u>28,419.18</u>	<u>3,944.82</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>72,319.00</u>	<u>9,282.00</u>	<u>81,601.00</u>	<u>77,655.42</u>	<u>3,945.58</u>
Undistributed Expenditures Before Unallocated Benefits	<u>802,538.98</u>	<u>15,123.00</u>	<u>817,661.98</u>	<u>790,259.11</u>	<u>27,402.87</u>
Unallocated Benefits:					
Group Insurance	1,456,000.00	(4,000.00)	1,452,000.00	1,452,000.00	-
Total Personal Services - Employee Benefits	<u>1,456,000.00</u>	<u>(4,000.00)</u>	<u>1,452,000.00</u>	<u>1,452,000.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,258,538.98</u>	<u>11,123.00</u>	<u>2,269,661.98</u>	<u>2,242,259.11</u>	<u>27,402.87</u>
Total General Current Expense	<u>5,619,609.70</u>	<u>-</u>	<u>5,619,609.70</u>	<u>5,501,429.94</u>	<u>118,179.76</u>
Total School Based Expenditures	<u>5,619,609.70</u>	<u>-</u>	<u>5,619,609.70</u>	<u>5,501,429.94</u>	<u>118,179.76</u>
Other Financing Sources:					
Operating Transfer In	\$ 5,619,502.74		\$ 5,619,502.74	\$ 5,505,883.01	\$ (113,619.73)
Total Other Financing Sources	<u>5,619,502.74</u>	<u>-</u>	<u>5,619,502.74</u>	<u>5,505,883.01</u>	<u>(113,619.73)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(106.96)	-	(106.96)	4,453.07	4,560.03
Fund Balances, July 1	106.96	-	106.96	106.96	-
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 4,560.03</u>	<u>\$ 4,560.03</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, 2022

SCHOOL: JOHNSTONE PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2022				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 1-5 Salaries of Teachers	\$ 125,613.00	\$ 68,251.00	\$ 193,864.00	\$ 193,863.50	\$ 0.50
Grades 6-8 Salaries of Teachers	457,454.00	103,100.00	560,554.00	560,517.92	36.08
Grades 9-12 Salaries of Teachers	637,012.00	(231,725.00)	405,287.00	404,917.84	369.16
Regular Programs - Undistributed Instruction:					
Other Purchased Services	11,433.12		11,433.12	7,012.67	4,420.45
General Supplies	51,631.00	(14,150.00)	37,481.00	16,530.00	20,951.00
Total Regular Programs - Instruction	<u>1,283,143.12</u>	<u>(74,524.00)</u>	<u>1,208,619.12</u>	<u>1,182,841.93</u>	<u>25,777.19</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	9,085.00		9,085.00	8,340.00	745.00
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>8,340.00</u>	<u>3,245.00</u>
Total Instruction	<u>1,294,728.12</u>	<u>(74,524.00)</u>	<u>1,220,204.12</u>	<u>1,191,181.93</u>	<u>29,022.19</u>
Undistributed Expenditures:					
Health Services:					
Salaries	84,895.00	3,243.00	88,138.00	88,137.88	0.12
Supplies and Materials	2,322.55	1,480.00	3,802.55	3,756.29	46.26
Total Health Services	<u>87,217.55</u>	<u>4,723.00</u>	<u>91,940.55</u>	<u>91,894.17</u>	<u>46.38</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	31,634.00	121.00	31,755.00	31,754.60	0.40
Supplies and Materials	1,100.00	(873.00)	227.00		227.00
Total Undistributed Expenditures - Guidance	<u>32,734.00</u>	<u>(752.00)</u>	<u>31,982.00</u>	<u>31,754.60</u>	<u>227.40</u>
Educational Media Services/School Library:					
Salaries	90,609.00		90,609.00	89,433.00	1,176.00
Supplies and Materials	500.00		500.00		500.00
Total Educational Media Services/School Library	<u>91,109.00</u>	<u>-</u>	<u>91,109.00</u>	<u>89,433.00</u>	<u>1,676.00</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, 2022**

SCHOOL: JOHNSTONE PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2022				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 25,824.20	\$ (20,402.00)	\$ 5,422.20		\$ 5,422.20
Salaries of Secretarial and Clerical Assistants	44,325.00	28,556.00	72,881.00	72,880.73	0.27
Other Purchased Services	5,500.52	805.00	6,305.52	4,387.84	1,917.68
Supplies and Materials	2,500.00	(600.00)	1,900.00	476.05	1,423.95
Total Support Services School Administration	<u>78,149.72</u>	<u>8,359.00</u>	<u>86,508.72</u>	<u>77,744.62</u>	<u>8,764.10</u>
Undistributed Expenditures - Custodial Services					
Salaries of Non-Instructional Aides	7,995.00	1,719.00	9,714.00	9,713.00	1.00
Total Other Operations and Maintenance of Plant Services	<u>7,995.00</u>	<u>1,719.00</u>	<u>9,714.00</u>	<u>9,713.00</u>	<u>1.00</u>
Undistributed Expenditures - Security					
Salaries of Non-Instructional Aides	27,928.00	(1,250.00)	26,678.00	25,242.60	1,435.40
General Supplies	3,550.00		3,550.00		3,550.00
Total Undistributed Expenditures - Security	<u>31,478.00</u>	<u>(1,250.00)</u>	<u>30,228.00</u>	<u>25,242.60</u>	<u>4,985.40</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>39,473.00</u>	<u>469.00</u>	<u>39,942.00</u>	<u>34,955.60</u>	<u>4,986.40</u>
Undistributed Expenditures Before Unallocated Benefits	<u>328,683.27</u>	<u>12,799.00</u>	<u>341,482.27</u>	<u>325,781.99</u>	<u>15,700.28</u>
Unallocated Benefits:					
Group Insurance	542,500.00		542,500.00	542,500.00	-
Total Personal Services - Employee Benefits	<u>542,500.00</u>	<u>-</u>	<u>542,500.00</u>	<u>542,500.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>871,183.27</u>	<u>12,799.00</u>	<u>883,982.27</u>	<u>868,281.99</u>	<u>15,700.28</u>
Total General Current Expense	<u>2,165,911.39</u>	<u>(61,725.00)</u>	<u>2,104,186.39</u>	<u>2,059,463.92</u>	<u>44,722.47</u>
Total School Based Expenditures	<u>2,165,911.39</u>	<u>(61,725.00)</u>	<u>2,104,186.39</u>	<u>2,059,463.92</u>	<u>44,722.47</u>
Other Financing Sources:					
Operating Transfer In	\$ 2,163,803.84	\$ (61,725.00)	\$ 2,102,078.84	\$ 2,060,172.38	\$ (41,906.46)
Total Other Financing Sources	<u>2,163,803.84</u>	<u>(61,725.00)</u>	<u>2,102,078.84</u>	<u>2,060,172.38</u>	<u>(41,906.46)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(2,107.55)	-	(2,107.55)	708.46	2,816.01
Fund Balances, July 1	<u>2,107.55</u>	<u>-</u>	<u>2,107.55</u>	<u>2,107.55</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ -</u>	<u>\$ (0.00)</u>	<u>\$ 2,816.01</u>	<u>\$ 2,816.01</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 For the Fiscal Year Ended June 30, 2022**

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2022				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 477,106.00	\$ (60,746.00)	\$ 416,360.00	\$ 410,301.37	\$ 6,058.63
Grades 1-5 Salaries of Teachers	2,149,188.49	(3,400.00)	2,145,788.49	2,090,610.98	55,177.51
Other Salaries for Instruction	140,119.00	(16,000.00)	124,119.00	122,206.50	1,912.50
Purchased Professional/Educational Services	6,200.00	6,200.00	6,200.00	6,195.97	4.03
Other Purchased Services	18,091.80	(7,193.04)	10,898.76	10,896.85	1.91
General Supplies	134,388.27	6,789.83	141,178.10	141,052.18	125.92
Total Regular Programs - Instruction	2,918,893.56	(74,349.21)	2,844,544.35	2,781,263.85	63,280.50
Resource Room/Resource Center:					
Salaries of Teachers	397,855.00		397,855.00	361,295.00	36,560.00
Other Salaries for Instruction	46,044.00	(2,000.00)	44,044.00	44,044.00	44,044.00
Purchased Professional-Educational Services	10,500.00		10,500.00	10,454.36	45.64
Total Resource Room/Resource Center	454,399.00	(2,000.00)	452,399.00	371,749.36	80,649.64
Total Special Education - Instruction	454,399.00	(2,000.00)	452,399.00	371,749.36	80,649.64
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	178,142.00		178,142.00	175,866.00	2,276.00
General Supplies	2,000.00	(941.50)	1,058.50	1,058.50	-
Total Basic Skills/Remedial - Instruction	180,142.00	(941.50)	179,200.50	176,924.50	2,276.00
Bilingual Education - Instruction:					
Salaries of Teachers	37,297.00	39,513.00	76,810.00	76,809.00	1.00
General Supplies	250.00	(0.70)	249.30	181.02	68.28
Total Bilingual Education - Instruction	37,547.00	39,512.30	77,059.30	76,990.02	69.28
School Sponsored Cocurricular Activities - Instruction:					
Salaries	10,525.00	1,571.00	12,096.00	12,095.59	0.41
Total School Sponsored Cocurricular Activities - Instruction	10,525.00	1,571.00	12,096.00	12,095.59	0.41
Total Instruction	3,601,506.56	(36,207.41)	3,565,299.15	3,419,023.32	146,275.83
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	27,095.00	3,921.00	31,016.00	30,759.59	256.41
Total Attendance and Social Work Services	27,095.00	3,921.00	31,016.00	30,759.59	256.41
Health Services:					
Salaries	59,919.00	18,550.00	78,469.00	77,409.00	1,060.00
Salaries of Social Services Coordinators	76,644.00	2,266.00	78,910.00	78,909.00	1.00
Purchased Professional/Technical Services	1,800.00		1,800.00	1,800.00	1,800.00
Other Purchased Services (400-500 series)	3,500.00		3,500.00	2,690.44	809.56
Supplies and Materials	1,700.00	(260.94)	1,439.06	1,439.06	-
Total Health Services	143,563.00	20,555.06	164,118.06	160,447.50	3,670.56
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	79,822.00	2,288.00	82,110.00	82,109.00	1.00
Supplies and Materials	200.00	(4.78)	195.22	195.22	-
Total Undistributed Expenditures - Guidance	80,022.00	2,283.22	82,305.22	82,304.22	1.00
Educational Media Services/School Library:					
Salaries	65,062.00		65,062.00	47,098.92	17,963.08
Supplies and Materials	4,300.00	(695.77)	3,604.23	3,582.54	21.69
Total Educational Media Services/School Library	69,362.00	(695.77)	68,666.23	50,681.46	17,984.77
Support Services School Administration:					
Salaries of Principals/Assistant Principals	248,790.00		248,790.00	231,291.34	17,498.66
Salaries of Secretarial and Clerical Assistants	82,654.00	2,642.54	85,296.54	85,295.77	0.77
Other Purchased Services	3,708.32	481.00	4,189.32	3,806.28	383.04
Supplies and Materials	12,000.00	(3,794.66)	8,205.34	8,199.25	6.09
Total Support Services School Administration	347,152.32	(671.12)	346,481.20	328,592.64	17,888.56
Other Operating and Maintenance of Plant					
Salaries	57,774.00	7,056.00	64,830.00	64,828.09	1.91
Total Other Operations and Maintenance of Plant Services	57,774.00	7,056.00	64,830.00	64,828.09	1.91

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, 2022**

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2022				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Undistributed Expenditures - Security					
Salaries	\$ 28,768.00	\$ 1,226.00	\$ 29,994.00	\$ 29,992.78	\$ 1.22
General Supplies	5,550.00	2,533.02	8,083.02	8,060.44	22.58
Total Undistributed Expenditures - Security	<u>34,318.00</u>	<u>3,759.02</u>	<u>38,077.02</u>	<u>38,053.22</u>	<u>23.80</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>92,092.00</u>	<u>10,815.02</u>	<u>102,907.02</u>	<u>102,881.31</u>	<u>25.71</u>
Undistributed Expenditures Before Unallocated Benefits	<u>759,286.32</u>	<u>36,207.41</u>	<u>795,493.73</u>	<u>755,666.72</u>	<u>39,827.01</u>
Unallocated Benefits:					
Group Insurance	<u>1,444,000.00</u>		<u>1,444,000.00</u>	<u>1,444,000.00</u>	<u>-</u>
Total Personal Services - Employee Benefits	<u>1,444,000.00</u>	<u>-</u>	<u>1,444,000.00</u>	<u>1,444,000.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,203,286.32</u>	<u>36,207.41</u>	<u>2,239,493.73</u>	<u>2,199,666.72</u>	<u>39,827.01</u>
Total General Current Expense	<u>5,804,792.88</u>	<u>-</u>	<u>5,804,792.88</u>	<u>5,618,690.04</u>	<u>186,102.84</u>
Total School Based Expenditures	<u>5,804,792.88</u>	<u>-</u>	<u>5,804,792.88</u>	<u>5,618,690.04</u>	<u>186,102.84</u>
Other Financing Sources:					
Operating Transfer In	<u>5,804,634.61</u>		<u>5,804,634.61</u>	<u>5,619,571.56</u>	<u>(185,063.05)</u>
Total Other Financing Sources	<u>5,804,634.61</u>	<u>-</u>	<u>5,804,634.61</u>	<u>5,619,571.56</u>	<u>(185,063.05)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>(158.27)</u>	<u>-</u>	<u>(158.27)</u>	<u>881.52</u>	<u>1,039.79</u>
Fund Balances, July 1	<u>158.27</u>	<u>-</u>	<u>158.27</u>	<u>158.27</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 1,039.79</u>	<u>\$ 1,039.79</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, 2022

SCHOOL: SABATER ELEMENTARY SCHOOL

	For the Fiscal Year Ended June 30, 2022				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 332,975.00	\$ 259.00	\$ 333,234.00	\$ 323,233.00	\$ 10,001.00
Grades 1-5 Salaries of Teachers	2,141,757.99	(166,923.00)	1,974,834.99	1,965,873.39	8,961.60
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	74,574.00		74,574.00	74,574.00	-
Purchased Professional/Educational Services		4,800.00	4,800.00	4,762.50	37.50
Other Purchased Services	21,897.08	15,733.00	37,630.08	26,084.39	11,545.69
General Supplies	170,337.82	17,825.52	188,163.34	185,976.13	2,187.21
Textbooks	2,500.00		2,500.00	2,500.00	-
Total Regular Programs - Instruction	2,744,041.89	(128,305.48)	2,615,736.41	2,583,003.41	32,733.00
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	138,338.00	2,680.00	141,018.00	139,568.00	1,450.00
Other Salaries for Instruction	117,912.00		117,912.00	110,983.76	6,928.24
Purchased Professional-Educational Services	23,022.00	(2,680.00)	20,342.00	603.25	19,738.75
Other Purchased Services (400-500 series)	900.00		900.00		900.00
General Supplies	5,700.00		5,700.00	5,590.41	109.59
Other Objects	1,300.00		1,300.00	454.74	845.26
Total Cognitive - Mild	287,172.00	-	287,172.00	257,200.16	29,971.84
Resource Room/Resource Center:					
Salaries of Teachers	527,654.00		527,654.00	454,980.40	72,673.60
Other Salaries for Instruction	18,760.00		18,760.00		18,760.00
General Supplies	12,100.00		12,100.00	4,800.00	7,300.00
Total Resource Room/Resource Center	558,514.00	-	558,514.00	459,780.40	98,733.60
Total Special Education - Instruction	845,686.00	-	845,686.00	716,980.56	128,705.44
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	139,683.00	95,064.00	234,747.00	234,746.42	0.58
Total Basic Skills/Remedial - Instruction	139,683.00	95,064.00	234,747.00	234,746.42	0.58
Bilingual Education - Instruction:					
Salaries of Teachers	1,328,325.00	42,695.00	1,371,020.00	1,371,019.20	0.80
Other Salaries for Instruction	67,965.00	(15,000.00)	52,965.00	49,205.00	3,760.00
General Supplies	13,500.00	(13,500.00)	-		-
Total Bilingual Education - Instruction	1,409,790.00	14,195.00	1,423,985.00	1,420,224.20	3,760.80
School Sponsored Cocurricular Activities - Instruction:					
Salaries	13,345.00		13,345.00	13,001.00	344.00
Supplies & Materials	500.00		500.00	500.00	-
Total School Sponsored Cocurricular Activities - Instruction	13,845.00	-	13,845.00	13,501.00	344.00
Total Instruction	5,153,045.89	(19,046.48)	5,133,999.41	4,968,455.59	165,543.82
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	43,825.00	(33,947.72)	9,877.28	2,032.28	7,845.00
Total Attendance and Social Work Services	43,825.00	(33,947.72)	9,877.28	2,032.28	7,845.00
Health Services:					
Salaries	76,307.00	13,427.00	89,734.00	88,533.00	1,201.00
Salaries of Social Services Coordinators	128,931.00		128,931.00	128,887.60	43.40
Other Purchased Services (400-500 series)	50.00		50.00		50.00
Supplies and Materials	5,500.00		5,500.00	5,483.65	16.35
Total Health Services	210,788.00	13,427.00	224,215.00	222,904.25	1,310.75
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	168,278.00	1,065.00	169,343.00	169,342.00	1.00
Supplies and Materials	1,400.00	(1,049.32)	350.68	350.68	-
Total Undistributed Expenditures - Guidance	169,678.00	15.68	169,693.68	169,692.68	1.00

See Accompanying Auditor's Report

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

SCHOOL: SABATER ELEMENTARY SCHOOL

	For the Fiscal Year Ended June 30, 2022				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Educational Media Services/School Library:					
Salaries	\$ 135,913.50		\$ 135,913.50	\$ 133,999.60	\$ 1,913.90
Supplies and Materials	5,700.00	(5,700.00)	-		-
Total Educational Media Services/School Library	<u>141,613.50</u>	<u>(5,700.00)</u>	<u>135,913.50</u>	<u>133,999.60</u>	<u>1,913.90</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	241,395.00		241,395.00	241,394.88	0.12
Salaries of Secretarial and Clerical Assistants	101,609.00	52,180.52	153,789.52	153,788.40	1.12
Other Purchased Services	4,750.00		4,750.00	4,212.46	537.54
Supplies and Materials	14,675.88	(500.00)	14,175.88	11,891.32	2,284.56
Total Support Services School Administration	<u>362,429.88</u>	<u>51,680.52</u>	<u>414,110.40</u>	<u>411,287.06</u>	<u>2,823.34</u>
Other Operating and Maintenance of Plant					
Salaries	63,873.00	9,520.00	73,393.00	73,356.00	37.00
Total Other Operations and Maintenance of Plant Services	<u>63,873.00</u>	<u>9,520.00</u>	<u>73,393.00</u>	<u>73,356.00</u>	<u>37.00</u>
Undistributed Expenditures - Security					
Salaries	32,842.00	(3,129.00)	29,713.00	23,665.75	6,047.25
General Supplies	5,800.00	500.00	6,300.00	5,351.57	948.43
Total Undistributed Expenditures - Security	<u>38,642.00</u>	<u>(2,629.00)</u>	<u>36,013.00</u>	<u>29,017.32</u>	<u>6,995.68</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>102,515.00</u>	<u>6,891.00</u>	<u>109,406.00</u>	<u>102,373.32</u>	<u>7,032.68</u>
Undistributed Expenditures Before Unallocated Benefits	<u>1,030,849.38</u>	<u>32,366.48</u>	<u>1,063,215.86</u>	<u>1,042,289.19</u>	<u>20,926.67</u>
Unallocated Benefits:					
Group Insurance	2,131,500.00	(13,320.00)	2,118,180.00	2,118,180.00	-
Total Personal Services - Employee Benefits	<u>2,131,500.00</u>	<u>(13,320.00)</u>	<u>2,118,180.00</u>	<u>2,118,180.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>3,162,349.38</u>	<u>19,046.48</u>	<u>3,181,395.86</u>	<u>3,160,469.19</u>	<u>20,926.67</u>
Total General Current Expense	<u>8,315,395.27</u>	<u>-</u>	<u>8,315,395.27</u>	<u>8,128,924.78</u>	<u>186,470.49</u>
Other Financing Sources:					
Operating Transfer In	8,314,733.57		8,314,733.57	8,141,562.73	(173,170.84)
Total Other Financing Sources	<u>8,314,733.57</u>	<u>-</u>	<u>8,314,733.57</u>	<u>8,141,562.73</u>	<u>(173,170.84)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(661.70)	-	(661.70)	12,637.95	13,299.65
Fund Balances, July 1	661.70	-	661.70	661.70	-
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ -</u>	<u>\$ (0.00)</u>	<u>\$ 13,299.65</u>	<u>\$ 13,299.65</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 For the Fiscal Year Ended June 30, 2022**

SCHOOL: PETWAY ELEMENTARY SCHOOL

	For the Fiscal Year Ended June 30, 2022				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 278,107.00		\$ 278,107.00	\$ 235,954.75	\$ 42,152.25
Grades 1-5 Salaries of Teachers	1,857,924.20	5,051.00	1,862,975.20	1,860,873.89	2,101.31
Other Salaries for Instruction	98,815.00		98,815.00	90,548.47	8,266.53
Other Purchased Services	16,522.07	(500.00)	16,022.07	13,064.45	2,957.62
General Supplies	160,266.40	(13,316.69)	146,949.71	137,286.64	9,663.07
Textbooks	100.00		100.00		100.00
Total Regular Programs - Instruction	<u>2,411,734.67</u>	<u>(8,765.69)</u>	<u>2,402,968.98</u>	<u>2,337,728.20</u>	<u>65,240.78</u>
Special Education - Instruction:					
Cognitive - Moderate:					
Salaries of Teachers	139,722.00	2,400.00	142,122.00	140,619.00	1,503.00
Other Salaries for Instruction	218,703.00	(85,000.00)	133,703.00	131,839.12	1,863.88
Purchased Professional-Educational Services		5,100.00	5,100.00	5,000.65	99.35
Other Purchased Services (400-500 series)	900.00		900.00		900.00
General Supplies	5,550.00		5,550.00	5,518.17	31.83
Other Objects	1,300.00		1,300.00	1,013.09	286.91
Total Cognitive - Moderate	<u>366,175.00</u>	<u>(77,500.00)</u>	<u>288,675.00</u>	<u>283,990.03</u>	<u>4,684.97</u>
Learning and/or Language Disabilities:					
Salaries of Teachers		87,949.00	87,949.00	87,937.60	11.40
Total Learning and/or Language Disabilities	<u>-</u>	<u>87,949.00</u>	<u>87,949.00</u>	<u>87,937.60</u>	<u>11.40</u>
Auditory Impairments:					
Salaries of Teachers	156,389.00	(82,529.00)	73,860.00	72,857.25	1,002.75
Other Salaries for Instruction	169,013.00	450.00	169,463.00	167,017.80	2,445.20
Purchased Professional-Educational Services	46,044.00	(9,370.00)	36,674.00	317.50	36,356.50
Other Purchased Services (400-500 series)	2,400.00		2,400.00		2,400.00
General Supplies	6,700.00		6,700.00	4,100.92	2,599.08
Other Objects	1,300.00		1,300.00	247.35	1,052.65
Total Auditory Impairments	<u>381,846.00</u>	<u>(91,449.00)</u>	<u>290,397.00</u>	<u>244,540.82</u>	<u>45,856.18</u>
Resource Room/Resource Center:					
Salaries of Teachers	419,046.00		419,046.00	416,991.00	2,055.00
Other Salaries for Instruction	21,843.00	79,000.00	100,843.00	100,324.38	518.62
Purchased Professional-Educational Services		2,000.00	2,000.00	1,825.62	174.38
General Supplies	10,500.00		10,500.00	6,077.74	4,422.26
Total Resource Room/Resource Center	<u>451,389.00</u>	<u>81,000.00</u>	<u>532,389.00</u>	<u>525,218.74</u>	<u>7,170.26</u>
Total Special Education - Instruction	<u>1,199,410.00</u>	<u>-</u>	<u>1,199,410.00</u>	<u>1,141,687.19</u>	<u>57,722.81</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	164,178.00		164,178.00	125,320.50	38,857.50
General Supplies	500.00	(500.00)	-		-
Total Basic Skills/Remedial - Instruction	<u>164,678.00</u>	<u>(500.00)</u>	<u>164,178.00</u>	<u>125,320.50</u>	<u>38,857.50</u>
Bilingual Education - Instruction:					
Salaries of Teachers	40,423.50		40,423.50	27,987.19	12,436.31
General Supplies	100.00		100.00		100.00
Total Bilingual Education - Instruction	<u>40,523.50</u>	<u>-</u>	<u>40,523.50</u>	<u>27,987.19</u>	<u>12,536.31</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	8,405.00		8,405.00	7,238.00	1,167.00
Total School Sponsored Cocurricular Activities - Instruction	<u>8,405.00</u>	<u>-</u>	<u>8,405.00</u>	<u>7,238.00</u>	<u>1,167.00</u>
Total Instruction	<u>3,824,751.17</u>	<u>(9,265.69)</u>	<u>3,815,485.48</u>	<u>3,639,961.08</u>	<u>175,524.40</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 For the Fiscal Year Ended June 30, 2022**

SCHOOL: PETWAY ELEMENTARY SCHOOL

	For the Fiscal Year Ended June 30, 2022				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 28,634.00	\$ 1,115.01	\$ 29,749.01	\$ 29,748.26	\$ 0.75
Total Attendance and Social Work Services	<u>28,634.00</u>	<u>1,115.01</u>	<u>29,749.01</u>	<u>29,748.26</u>	<u>0.75</u>
Health Services:					
Salaries	81,216.00	3,226.00	84,442.00	84,141.62	300.38
Salaries of Social Services Coordinators	83,102.00	2,257.00	85,359.00	85,358.00	1.00
Other Purchased Services (400-500 series)	50.00		50.00		50.00
Supplies and Materials	2,000.00		2,000.00	1,877.63	122.37
Total Health Services	<u>166,368.00</u>	<u>5,483.00</u>	<u>171,851.00</u>	<u>171,377.25</u>	<u>473.75</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	90,609.00		90,609.00	89,433.00	1,176.00
Other Purchased Services (400-500 series)	3,375.00		3,375.00	2,163.53	1,211.47
Supplies and Materials	1,000.00	(1,000.00)	-		-
Total Undistributed Expenditures - Guidance	<u>94,984.00</u>	<u>(1,000.00)</u>	<u>93,984.00</u>	<u>91,596.53</u>	<u>2,387.47</u>
Educational Media Services/School Library:					
Salaries	86,899.00	(18,189.00)	68,710.00	67,220.05	1,489.95
Supplies and Materials	2,000.00		2,000.00	1,865.67	134.33
Total Educational Media Services/School Library	<u>88,899.00</u>	<u>(18,189.00)</u>	<u>70,710.00</u>	<u>69,085.72</u>	<u>1,624.28</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	247,948.00	6,000.00	253,948.00	253,947.84	0.16
Salaries of Secretarial and Clerical Assistants	77,607.00	428.68	78,035.68	72,298.67	5,737.01
Other Purchased Services	6,100.00	2,000.00	8,100.00	7,614.44	485.56
Supplies and Materials	11,331.00	5,000.00	16,331.00	7,646.33	8,684.67
Total Support Services School Administration	<u>342,986.00</u>	<u>13,428.68</u>	<u>356,414.68</u>	<u>341,507.28</u>	<u>14,907.40</u>
Other Operating and Maintenance of Plant					
Salaries	47,970.00	24.00	47,994.00	38,879.00	9,115.00
Total Other Operations and Maintenance of Plant Services	<u>47,970.00</u>	<u>24.00</u>	<u>47,994.00</u>	<u>38,879.00</u>	<u>9,115.00</u>
Undistributed Expenditures - Security					
Salaries	29,699.00	570.00	30,269.00	1,169.59	29,099.41
General Supplies	1,450.00		1,450.00		1,450.00
Total Other Operations and Maintenance of Plant Services	<u>31,149.00</u>	<u>570.00</u>	<u>31,719.00</u>	<u>1,169.59</u>	<u>30,549.41</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>79,119.00</u>	<u>594.00</u>	<u>79,713.00</u>	<u>40,048.59</u>	<u>39,664.41</u>
Undistributed Expenditures Before Unallocated Benefits	<u>800,990.00</u>	<u>1,431.69</u>	<u>802,421.69</u>	<u>743,363.63</u>	<u>59,058.06</u>
Unallocated Benefits:					
Group Insurance	1,669,000.00		1,669,000.00	1,669,000.00	-
Total Personal Services - Employee Benefits	<u>1,669,000.00</u>	<u>-</u>	<u>1,669,000.00</u>	<u>1,669,000.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,469,990.00</u>	<u>1,431.69</u>	<u>2,471,421.69</u>	<u>2,412,363.63</u>	<u>59,058.06</u>
Total General Current Expense	<u>6,294,741.17</u>	<u>(7,834.00)</u>	<u>6,286,907.17</u>	<u>6,052,324.71</u>	<u>234,582.46</u>
Capital Outlay:					
Equipment:					
School Administration		7,834.00	7,834.00		7,834.00
Total Equipment	<u>-</u>	<u>7,834.00</u>	<u>7,834.00</u>	<u>-</u>	<u>7,834.00</u>
Total Capital Outlay	<u>-</u>	<u>7,834.00</u>	<u>7,834.00</u>	<u>-</u>	<u>7,834.00</u>
Total School Based Expenditures	<u>6,294,741.17</u>	<u>-</u>	<u>6,294,741.17</u>	<u>6,052,324.71</u>	<u>242,416.46</u>
Other Financing Sources:					
Operating Transfer In	\$ 6,258,015.82		\$ 6,258,015.82	\$ 6,035,578.61	\$ (222,437.21)
Total Other Financing Sources	<u>6,258,015.82</u>	<u>-</u>	<u>6,258,015.82</u>	<u>6,035,578.61</u>	<u>(222,437.21)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(36,725.35)	-	(36,725.35)	(16,746.10)	19,979.25
Fund Balances, July 1	<u>36,725.35</u>	<u>-</u>	<u>36,725.35</u>	<u>36,725.35</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 19,979.25</u>	<u>\$ 19,979.25</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 For the Fiscal Year Ended June 30, 2022**

SCHOOL: ANTHONY ROSSI ELEMENTARY SCHOOL

	For the Fiscal Year Ended June 30, 2022				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 397,746.00	\$ 74,000.00	\$ 471,746.00	\$ 471,681.05	\$ 64.95
Grades 1-5 Salaries of Teachers	2,261,335.20	(128,526.00)	2,132,809.20	2,113,460.08	19,349.12
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	133,399.00	500.00	133,899.00	133,899.00	-
Other Purchased Services (400-500 series)	19,330.04	20,007.23	39,337.27	27,282.51	12,054.76
General Supplies	165,955.00	(237.72)	165,717.28	165,552.30	164.98
Total Regular Programs - Instruction	<u>2,977,765.24</u>	<u>(34,256.49)</u>	<u>2,943,508.75</u>	<u>2,911,874.94</u>	<u>31,633.81</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	372,925.00	(9,994.00)	362,931.00	361,003.74	1,927.26
Other Salaries for Instruction	176,610.00	(64,500.00)	112,110.00	112,047.38	62.62
Purchased Professional-Educational Services		91,125.00	91,125.00	91,122.55	2.45
General Supplies	15,250.00	22.24	15,272.24	15,033.87	238.37
Other Objects	1,750.00	(22.24)	1,727.76	1,712.76	15.00
Total Learning and/or Language Disabilities	<u>566,535.00</u>	<u>16,631.00</u>	<u>583,166.00</u>	<u>580,920.30</u>	<u>2,245.70</u>
Resource Room/Resource Center:					
Salaries of Teachers	627,160.00	5,900.00	633,060.00	632,038.88	1,021.12
Other Salaries for Instruction	201,615.00	(93,106.00)	108,509.00	101,241.88	7,267.12
Purchased Professional-Educational Services	92,088.00	(80,000.00)	12,088.00	5,238.75	6,849.25
General Supplies	18,069.75		18,069.75	18,043.42	26.33
Other Objects	4,500.00		4,500.00	4,487.50	12.50
Total Resource Room/Resource Center	<u>943,432.75</u>	<u>(167,206.00)</u>	<u>776,226.75</u>	<u>761,050.43</u>	<u>15,176.32</u>
Autism:					
Other Salaries for Instruction		24,575.00	24,575.00	24,575.00	-
Purchased Professional-Educational Services		112,000.00	112,000.00	111,929.92	70.08
Total Autism	<u>-</u>	<u>136,575.00</u>	<u>136,575.00</u>	<u>136,504.92</u>	<u>70.08</u>
Total Special Education - Instruction	<u>1,509,967.75</u>	<u>(14,000.00)</u>	<u>1,495,967.75</u>	<u>1,478,475.65</u>	<u>17,492.10</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	153,108.00	27,103.00	180,211.00	180,210.95	0.05
Total Basic Skills/Remedial - Instruction	<u>153,108.00</u>	<u>27,103.00</u>	<u>180,211.00</u>	<u>180,210.95</u>	<u>0.05</u>
Bilingual Education - Instruction:					
Salaries of Teachers	29,315.50	427.00	29,742.50	29,742.40	0.10
Total Bilingual Education - Instruction	<u>29,315.50</u>	<u>427.00</u>	<u>29,742.50</u>	<u>29,742.40</u>	<u>0.10</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	11,245.00		11,245.00	10,811.00	434.00
Supplies & Materials	500.00		500.00	500.00	-
Total School Sponsored Cocurricular Activities - Instruction	<u>11,745.00</u>	<u>-</u>	<u>11,745.00</u>	<u>11,311.00</u>	<u>434.00</u>
Total Instruction	<u>4,681,901.49</u>	<u>(20,726.49)</u>	<u>4,661,175.00</u>	<u>4,611,614.94</u>	<u>49,560.06</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	24,833.00	774.00	25,607.00	25,035.30	571.70
Total Attendance and Social Work Services	<u>24,833.00</u>	<u>774.00</u>	<u>25,607.00</u>	<u>25,035.30</u>	<u>571.70</u>

**CITY OF VINELAND SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 For the Fiscal Year Ended June 30, 2022**

SCHOOL: ANTHONY ROSSI ELEMENTARY SCHOOL

	For the Fiscal Year Ended June 30, 2022				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
Health Services:					
Salaries	\$ 84,895.00	\$ 3,152.00	\$ 88,047.00	\$ 88,046.28	\$ 0.72
Salaries of Social Services Coordinators	83,102.00	2,257.00	85,359.00	85,358.00	1.00
Supplies and Materials	3,200.00	(614.93)	2,585.07	2,585.07	-
Total Health Services	<u>171,197.00</u>	<u>4,794.07</u>	<u>175,991.07</u>	<u>175,989.35</u>	<u>1.72</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	64,037.00	973.00	65,010.00	65,009.00	1.00
Supplies and Materials	800.00		800.00	786.56	13.44
Total Undistributed Expenditures - Guidance	<u>64,837.00</u>	<u>973.00</u>	<u>65,810.00</u>	<u>65,795.56</u>	<u>14.44</u>
Educational Media Services/School Library:					
Salaries	81,564.00	2,294.00	83,858.00	83,858.00	-
Supplies and Materials	3,800.00	(1,803.14)	1,996.86	1,996.86	-
Total Educational Media Services/School Library	<u>85,364.00</u>	<u>490.86</u>	<u>85,854.86</u>	<u>85,854.86</u>	<u>-</u>
Undistributed Expenditures - Support Services School Administration:					
Salaries of Principals/Assistant Principals	219,157.00		219,157.00	219,156.72	0.28
Salaries of Secretarial and Clerical Assistants	51,860.00	5,576.59	57,436.59	57,278.85	157.74
Other Purchased Services	6,600.00	4,508.00	11,108.00	9,538.30	1,569.70
Supplies and Materials	8,000.00	3,604.22	11,604.22	11,567.06	37.16
Total Undistributed Expenditures - Support Services School Admini	<u>285,617.00</u>	<u>13,688.81</u>	<u>299,305.81</u>	<u>297,540.93</u>	<u>1,764.88</u>
Undistributed Expenditures - Custodial Services					
Salaries of Non-Instructional Aides	65,543.00	10,844.00	76,387.00	74,672.30	1,714.70
General Supplies			-		-
Total Undistributed Expenditures - Custodial Services	<u>65,543.00</u>	<u>10,844.00</u>	<u>76,387.00</u>	<u>74,672.30</u>	<u>1,714.70</u>
Undistributed Expenditures - Security					
Salaries	31,237.00	(750.00)	30,487.00	30,194.50	292.50
General Supplies	3,850.00	755.75	4,605.75	4,605.72	0.03
Total Undistributed Expenditures - Security	<u>35,087.00</u>	<u>5.75</u>	<u>35,092.75</u>	<u>34,800.22</u>	<u>292.53</u>
Total Undistributed Expenditures - Oper & Maint of Plant Serv	<u>100,630.00</u>	<u>10,849.75</u>	<u>111,479.75</u>	<u>109,472.52</u>	<u>2,007.23</u>
Undistributed Expenditures Before Unallocated Benefits	<u>732,478.00</u>	<u>31,570.49</u>	<u>764,048.49</u>	<u>759,688.52</u>	<u>4,359.97</u>
Unallocated Benefits:					
Group Insurance	2,006,886.00	(10,844.00)	1,996,042.00	1,996,042.00	-
Total Personal Services - Employee Benefits	<u>2,006,886.00</u>	<u>(10,844.00)</u>	<u>1,996,042.00</u>	<u>1,996,042.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,739,364.00</u>	<u>20,726.49</u>	<u>2,760,090.49</u>	<u>2,755,730.52</u>	<u>4,359.97</u>
Total General Current Expense	<u>7,421,265.49</u>	<u>-</u>	<u>7,421,265.49</u>	<u>7,367,345.46</u>	<u>53,920.03</u>
Total School Based Expenditures	<u>7,421,265.49</u>	<u>-</u>	<u>7,421,265.49</u>	<u>7,367,345.46</u>	<u>53,920.03</u>
Other Financing Sources:					
Operating Transfer In	\$ 7,419,245.74		\$ 7,419,245.74	\$ 7,378,821.42	\$ (40,424.32)
Total Other Financing Sources	<u>7,419,245.74</u>	<u>-</u>	<u>7,419,245.74</u>	<u>7,378,821.42</u>	<u>(40,424.32)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(2,019.75)	-	(2,019.75)	11,475.96	13,495.71
Fund Balances, July 1	2,019.75	-	2,019.75	2,019.75	-
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,495.71</u>	<u>\$ 13,495.71</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 For the Fiscal Year Ended June 30, 2022**

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2022				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 340,350.00	\$ (36,758.00)	\$ 303,592.00	\$ 301,340.05	\$ 2,251.95
Grades 1-5 Salaries of Teachers	1,864,249.80	13,889.00	1,878,138.80	1,878,136.92	1.88
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	107,853.00		107,853.00	107,853.00	-
Other Purchased Services	17,964.27	(4,861.00)	13,103.27	12,752.69	350.58
General Supplies	109,550.00	(1,835.63)	107,714.37	95,712.08	12,002.29
Textbooks	1,000.00	(1,000.00)	-	-	-
Total Regular Programs - Instruction	<u>2,440,967.07</u>	<u>(30,565.63)</u>	<u>2,410,401.44</u>	<u>2,395,794.74</u>	<u>14,606.70</u>
Resource Room/Resource Center:					
Salaries of Teachers	266,888.00	(11,000.00)	255,888.00	252,039.00	3,849.00
Purchased Professional-Educational Services	23,022.00	51,000.00	74,022.00	73,421.90	600.10
General Supplies	9,700.00		9,700.00	8,500.88	1,199.12
Total Resource Room/Resource Center	<u>299,610.00</u>	<u>40,000.00</u>	<u>339,610.00</u>	<u>333,961.78</u>	<u>5,648.22</u>
Autism:					
Salaries of Teachers	326,471.00	(17,250.00)	309,221.00	303,873.00	5,348.00
Other Salaries for Instruction	221,653.00	22,650.00	244,303.00	240,925.09	3,377.91
Purchased Professional-Educational Services	69,066.00		69,066.00	67,053.29	2,012.71
Other Purchased Services (400-500 series)	2,100.00	2,300.00	4,400.00	2,339.13	2,060.87
General Supplies	21,500.00	(2,300.00)	19,200.00	9,887.58	9,312.42
Other Objects	3,250.00		3,250.00	1,650.25	1,599.75
Total Autism	<u>644,040.00</u>	<u>5,400.00</u>	<u>649,440.00</u>	<u>625,728.34</u>	<u>23,711.66</u>
Total Special Education - Instruction	<u>943,650.00</u>	<u>45,400.00</u>	<u>989,050.00</u>	<u>959,690.12</u>	<u>29,359.88</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	119,936.50	(30,000.00)	89,936.50	87,933.00	2,003.50
Total Basic Skills/Remedial - Instruction	<u>119,936.50</u>	<u>(30,000.00)</u>	<u>89,936.50</u>	<u>87,933.00</u>	<u>2,003.50</u>
Bilingual Education - Instruction:					
Salaries of Teachers	37,297.00	(9,300.00)	27,997.00	27,987.36	9.64
Total Bilingual Education - Instruction	<u>37,297.00</u>	<u>(9,300.00)</u>	<u>27,997.00</u>	<u>27,987.36</u>	<u>9.64</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	10,525.00		10,525.00	9,805.00	720.00
Total School Sponsored Cocurricular Activities - Instruction	<u>10,525.00</u>	<u>-</u>	<u>10,525.00</u>	<u>9,805.00</u>	<u>720.00</u>
Total Instruction	<u>3,552,375.57</u>	<u>(24,465.63)</u>	<u>3,527,909.94</u>	<u>3,481,210.22</u>	<u>46,699.72</u>
Health Services:					
Salaries	72,032.00	2,963.00	74,995.00	74,994.02	0.98
Salaries of Social Services Coordinators	73,569.00	2,240.00	75,809.00	75,809.00	-
Other Purchased Services (400-500 series)	100.00		100.00	-	100.00
Supplies and Materials	2,000.00	(1,524.44)	475.56	475.56	-
Total Health Services	<u>147,701.00</u>	<u>3,678.56</u>	<u>151,379.56</u>	<u>151,278.58</u>	<u>100.98</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	91,634.00		91,634.00	90,433.00	1,201.00
Supplies and Materials	1,500.00		1,500.00	1,387.47	112.53
Total Undistributed Expenditures - Guidance	<u>93,134.00</u>	<u>-</u>	<u>93,134.00</u>	<u>91,820.47</u>	<u>1,313.53</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, 2022**

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2022				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Educational Media Services/School Library:					
Salaries	\$ 63,114.00	\$ 996.00	\$ 64,110.00	\$ 64,109.00	1.00
Supplies and Materials	2,200.00	(726.98)	1,473.02	1,408.75	64.27
Total Educational Media Services/School Library	<u>65,314.00</u>	<u>269.02</u>	<u>65,583.02</u>	<u>65,517.75</u>	<u>65.27</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	124,203.00	3,075.00	127,278.00	127,277.66	0.34
Salaries of Secretarial and Clerical Assistants	80,328.00	3,583.05	83,911.05	83,910.28	0.77
Other Purchased Services	4,107.00	546.00	4,653.00	4,149.03	503.97
Supplies and Materials	7,035.00	8,630.00	15,665.00	9,845.05	5,819.95
Total Support Services School Administration	<u>215,673.00</u>	<u>15,834.05</u>	<u>231,507.05</u>	<u>225,182.02</u>	<u>6,325.03</u>
Other Operating and Maintenance of Plant					
Salaries	42,648.00	26,419.00	69,067.00	65,835.55	3,231.45
Total Other Operations and Maintenance of Plant Services	<u>42,648.00</u>	<u>26,419.00</u>	<u>69,067.00</u>	<u>65,835.55</u>	<u>3,231.45</u>
Undistributed Expenditures - Security					
Salaries	28,721.00	(1,300.00)	27,421.00	11,765.29	15,655.71
General Supplies	300.00	5,700.00	6,000.00	5,698.86	301.14
Total Undistributed Expenditures - Security	<u>29,021.00</u>	<u>4,400.00</u>	<u>33,421.00</u>	<u>17,464.15</u>	<u>15,956.85</u>
Total Undistributed Expenditures - Oper & Maint of Plant Serv	<u>71,669.00</u>	<u>30,819.00</u>	<u>102,488.00</u>	<u>83,299.70</u>	<u>19,188.30</u>
Undistributed Expenditures Before Unallocated Benefits	<u>593,491.00</u>	<u>50,600.63</u>	<u>644,091.63</u>	<u>617,098.52</u>	<u>26,993.11</u>
Unallocated Benefits:					
Group Insurance	1,506,000.00	(26,135.00)	1,479,865.00	1,479,865.00	-
Total Personal Services - Employee Benefits	<u>1,506,000.00</u>	<u>(26,135.00)</u>	<u>1,479,865.00</u>	<u>1,479,865.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,099,491.00</u>	<u>24,465.63</u>	<u>2,123,956.63</u>	<u>2,096,963.52</u>	<u>26,993.11</u>
Total General Current Expense	<u>5,651,866.57</u>	<u>-</u>	<u>5,651,866.57</u>	<u>5,578,173.74</u>	<u>73,692.83</u>
Total School Based Expenditures	<u>5,651,866.57</u>	<u>-</u>	<u>5,651,866.57</u>	<u>5,578,173.74</u>	<u>73,692.83</u>
Other Financing Sources:					
Operating Transfer In	\$ 5,651,866.57		\$ 5,651,866.57	\$ 5,601,264.59	\$ (50,601.98)
Total Other Financing Sources	<u>5,651,866.57</u>	<u>-</u>	<u>5,651,866.57</u>	<u>5,601,264.59</u>	<u>(50,601.98)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	23,090.85	23,090.85
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,090.85</u>	<u>\$ 23,090.85</u>

**CITY OF VINELAND SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 For the Fiscal Year Ended June 30, 2022**

SCHOOL: DOMINICK PILLA MIDDLE SCHOOL

	For the Fiscal Year Ended June 30, 2022				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Grades 6-8 Salaries of Teachers	\$ 2,656,104.00	\$ 33,244.00	\$ 2,689,348.00	\$ 2,363,131.10	\$ 326,216.90
Other Purchased Services	24,193.32		24,193.32	20,061.36	4,131.96
General Supplies	147,801.02	(491.87)	147,309.15	142,822.31	4,486.84
Textbooks	1,000.00	(1,000.00)	-		-
Total Regular Programs - Instruction	<u>2,829,098.34</u>	<u>31,752.13</u>	<u>2,860,850.47</u>	<u>2,526,014.77</u>	<u>334,835.70</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	228,930.00	(15,132.00)	213,798.00	200,982.61	12,815.39
Other Salaries for Instruction	77,498.00	(26,521.09)	50,976.91	29,781.60	21,195.31
Purchased Professional-Educational Services		35,957.00	35,957.00	35,956.90	0.10
Other Purchased Services (400-500 series)	750.00		750.00		750.00
General Supplies	8,874.36		8,874.36	8,607.06	267.30
Textbooks	850.00		850.00		850.00
Other Objects	900.00		900.00	191.19	708.81
Total Learning and/or Language Disabilities	<u>317,802.36</u>	<u>(5,696.09)</u>	<u>312,106.27</u>	<u>275,519.36</u>	<u>36,586.91</u>
Resource Room/Resource Center:					
Salaries of Teachers	863,500.00		863,500.00	706,569.40	156,930.60
Other Salaries for Instruction	157,734.00		157,734.00	139,464.00	18,270.00
Purchased Professional-Educational Services	23,022.00		23,022.00		23,022.00
General Supplies	18,089.99		18,089.99	17,796.07	293.92
Textbooks	6,360.00		6,360.00		6,360.00
Other Objects	1,000.00		1,000.00		1,000.00
Total Resource Room/Resource Center	<u>1,069,705.99</u>	<u>-</u>	<u>1,069,705.99</u>	<u>863,829.47</u>	<u>205,876.52</u>
Autism:					
Salaries of Teachers	193,123.00		193,123.00	176,563.23	16,559.77
Other Salaries for Instruction	138,310.00	(20,532.91)	117,777.09	81,359.73	36,417.36
Purchased Professional-Educational Services	23,022.00	20,476.00	43,498.00	43,497.52	0.48
Other Purchased Services (400-500 series)	1,600.00		1,600.00		1,600.00
General Supplies	13,357.69		13,357.69	13,217.80	139.89
Other Objects	4,250.00		4,250.00	770.18	3,479.82
Total Autism	<u>373,662.69</u>	<u>(56.91)</u>	<u>373,605.78</u>	<u>315,408.46</u>	<u>58,197.32</u>
Total Special Education - Instruction	<u>1,761,171.04</u>	<u>(5,753.00)</u>	<u>1,755,418.04</u>	<u>1,454,757.29</u>	<u>300,660.75</u>
Bilingual Education - Instruction					
Salaries of Teachers	40,423.50	19,000.00	59,423.50		59,423.50
Total Bilingual Education - Instruction	<u>40,423.50</u>	<u>19,000.00</u>	<u>59,423.50</u>	<u>-</u>	<u>59,423.50</u>
School-Sponsored Co/Extra-Curr. Activities - Instruction					
Salaries	20,096.00	3,727.00	23,823.00	20,335.00	3,488.00
Supplies & Materials	600.00	(533.30)	66.70	66.70	-
Total School-Sponsored Co/Extra Curr. Activities - Instruction	<u>20,696.00</u>	<u>3,193.70</u>	<u>23,889.70</u>	<u>20,401.70</u>	<u>3,488.00</u>
Before/After School Programs - Instruction					
Salaries	9,750.00		9,750.00	7,183.75	2,566.25
Total Before/After School Programs - Instruction	<u>9,750.00</u>	<u>-</u>	<u>9,750.00</u>	<u>7,183.75</u>	<u>2,566.25</u>
	<u>4,661,138.88</u>	<u>48,192.83</u>	<u>4,709,331.71</u>	<u>4,008,357.51</u>	<u>700,974.20</u>
Attendance and Social Work Services:					
Salaries	75,292.00	1,364.00	76,656.00	75,290.90	1,365.10
Total Attendance and Social Work Services	<u>75,292.00</u>	<u>1,364.00</u>	<u>76,656.00</u>	<u>75,290.90</u>	<u>1,365.10</u>
Health Services:					
Salaries	68,957.00	2,353.00	71,310.00	71,309.00	1.00
Salaries of Social Services Coordinators	90,609.00		90,609.00	89,433.00	1,176.00
Other Purchased Services (400-500 series)	100.00	(100.00)	-		-
Supplies and Materials	2,200.00	(1,959.35)	240.65	240.65	-
Total Health Services	<u>161,866.00</u>	<u>293.65</u>	<u>162,159.65</u>	<u>160,982.65</u>	<u>1,177.00</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, 2022**

SCHOOL: DOMINICK PILLA MIDDLE SCHOOL

	For the Fiscal Year Ended June 30, 2022				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	\$ 167,253.00	\$ 1,090.00	\$ 168,343.00	\$ 168,342.00	\$ 1.00
Other Salaries	58,119.00	(58,119.00)	-		-
Other Purchased Services (400-500 series)	1,250.00		1,250.00	1,225.00	25.00
Supplies and Materials	100.00	(100.00)	-		-
Total Undistributed Expenditures - Guidance	<u>226,722.00</u>	<u>(57,129.00)</u>	<u>169,593.00</u>	<u>169,567.00</u>	<u>26.00</u>
Educational Media Services/School Library:					
Salaries	29,393.43		29,393.43	29,308.03	85.40
Supplies and Materials	5,576.59	(14.18)	5,562.41	4,993.18	569.23
Total Educational Media Services/School Library	<u>34,970.02</u>	<u>(14.18)</u>	<u>34,955.84</u>	<u>34,301.21</u>	<u>654.63</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	207,239.00		207,239.00	207,238.80	0.20
Salaries of Other Professional Staff			-		-
Salaries of Secretarial and Clerical Assistants	48,619.00	726.00	49,345.00	48,517.24	827.76
Other Purchased Services	7,600.00	547.00	8,147.00	7,884.18	262.82
Supplies and Materials	4,000.00	271.03	4,271.03	4,271.03	-
Total Support Services School Administration	<u>267,458.00</u>	<u>1,544.03</u>	<u>269,002.03</u>	<u>267,911.25</u>	<u>1,090.78</u>
Undistributed Expenditures - Security					
Salaries	127,751.00		127,751.00	56,880.04	70,870.96
General Supplies	2,400.00	6,053.67	8,453.67	8,453.67	-
Total Undistributed Expenditures - Security	<u>130,151.00</u>	<u>6,053.67</u>	<u>136,204.67</u>	<u>65,333.71</u>	<u>70,870.96</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>130,151.00</u>	<u>6,053.67</u>	<u>136,204.67</u>	<u>65,333.71</u>	<u>70,870.96</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>896,809.02</u>	<u>(47,887.83)</u>	<u>848,921.19</u>	<u>773,386.72</u>	<u>75,534.47</u>
Unallocated Benefits:					
Group Insurance	2,002,000.00		2,002,000.00	2,002,000.00	-
Total Personal Services - Employee Benefits	<u>2,002,000.00</u>	<u>-</u>	<u>2,002,000.00</u>	<u>2,002,000.00</u>	<u>-</u>
	<u>2,898,809.02</u>	<u>(47,887.83)</u>	<u>2,850,921.19</u>	<u>2,775,386.72</u>	<u>75,534.47</u>
	<u>7,559,947.90</u>	<u>305.00</u>	<u>7,560,252.90</u>	<u>6,783,744.23</u>	<u>776,508.67</u>
Total School Based Expenditures	<u>7,559,947.90</u>	<u>305.00</u>	<u>7,560,252.90</u>	<u>6,783,744.23</u>	<u>776,508.67</u>
Total Capital Outlay					
Operating Transfer In	\$ 7,559,305.75		\$ 7,559,305.75	\$ 6,784,387.63	\$ (774,918.12)
Total Other Financing Sources	<u>7,559,305.75</u>	<u>-</u>	<u>7,559,305.75</u>	<u>6,784,387.63</u>	<u>(774,918.12)</u>
(Under) Expenditures and Other Financing (Uses)	(642.15)	305.00	(947.15)	643.40	1,590.55
Fund Balances, July 1	642.15	-	642.15	642.15	-
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ 305.00</u>	<u>\$ (305.00)</u>	<u>\$ 1,285.55</u>	<u>\$ 1,590.55</u>

See Accompanying Auditor's Report

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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, 2022

	Title I	Title I - SIA	IDEA	IDEA Preschool	ARP IDEA	Title IIA	Title III	Title IV
REVENUES:								
Local Sources								
State Sources	\$ 3,585,102.59	\$ 476,752.85	\$ 3,014,884.48	\$ 83,726.50	\$ 411,421.42	\$ 392,706.48	\$ 154,445.97	\$ 29,089.18
Federal Sources	3,585,102.59	476,752.85	3,014,884.48	83,726.50	411,421.42	392,706.48	154,445.97	29,089.18
Total Revenues	103,544.00	73,476.96	191,007.14	45,985.86			70,929.32	
EXPENDITURES:								
Instruction:								
Teachers Salaries								
Other Salaries for Instruction		8,128.25						
Purchased Professional - Technical Services			1,912,713.27					
Purchased Professional - Educational Services								
Tuition								
Other Purchased Services (400-500 series)								
Textbooks	158,682.70	370,754.79	144,885.90	2,145.72	8,369.56		6,469.67	29,089.18
Supplies	262,226.70	452,360.00	2,320,804.06	48,131.58	8,369.56		77,398.99	29,089.18
Total Instruction								
Support Services:								
Salaries of Program Directors			99,790.39					
Salaries of Other Professional Staff			38,989.92					
Salaries of Secretarial and Clerical Staff								
Other Salaries								
Salaries - Community Parent Involvement								
Salaries of Master Teachers								
Other Support Services - Employee Benefits	870,736.41	5,613.36	131,587.98	35,594.92			57,713.98	
Purchased Professional - Technical Services		9,369.14	342,414.14			7,250.99		
Purchased Professional - Educational Services								
Contracted Pre-K								
Purchased Professional - Educational Services - Head Start		2,500.00	1,255.94				17,173.00	
Other Purchased Services (400-500 series)								
Rentals								
Contracted Services - Transportation								
Travel								
Other Objects			195.00					
Supplies & Materials	7,621.22	6,910.35	79,847.05		16,018.00	1,764.00	2,160.00	
Total Support Services	878,357.63	24,392.85	694,080.42	35,594.92	403,051.86	9,014.99	77,046.98	-
Facilities Acquisitions and Construction Services:								
Buildings								
Instructional Equipment								
Non - Instructional Equipment								
Total Facilities Acquisitions and Const. Services:								
Other Financing Sources (Uses)								
Transfer from General Fund	(2,444,518.26)					(383,691.49)		
Contribution to School Based Budgets	(2,444,518.26)					(383,691.49)		
Total Outflows	3,585,102.59	476,752.85	3,014,884.48	83,726.50	411,421.42	392,706.48	154,445.97	29,089.18
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, 2022

	Perkins Grant	ESSER Elementary & Secondary School Emergency Relief Fund	ESSER II Elementary & Secondary School Emergency Relief Fund	ESSER III Elementary & Secondary School Emergency Relief Fund	Corrective Speech	Examination & Classification	Non-Public Education	Textbooks
REVENUES:								
Local Sources								
State Sources								
Federal Sources								
Total Revenues	\$ 59,425.73	\$ 681,763.19	\$ 4,739,625.44	\$ 16,111,880.50	\$ 26,226.00	\$ 53,039.99	\$ 69,149.80	\$ 19,458.12
	59,425.73	681,763.19	4,739,625.44	16,111,880.50	26,226.00	53,039.99	69,149.80	19,458.12
EXPENDITURES:								
Instruction:								
Teachers Salaries	4,500.00	10,143.75	1,359,403.34	417,170.00				
Other Salaries for Instruction			131,622.25					
Purchased Professional - Technical Services	16,824.00							
Purchased Professional - Educational Services		78,550.12	396,478.48		26,226.00	53,039.99	69,149.80	
Tuition								
Other Purchased Services (400-500 series)								
Textbooks	22,285.14	290,128.13	45,375.27	119,454.91				19,458.12
Supplies				97,903.08				
Total Instruction	43,609.14	378,822.00	1,932,879.34	634,527.99	26,226.00	53,039.99	69,149.80	19,458.12
Support Services:								
Salaries of Program Directors				92,700.00				
Salaries of Other Professional Staff	4,895.00							
Salaries of Secretarial and Clerical Staff			376,967.47	21,103.92				
Other Salaries								
Salaries - Community Parent Involvement								
Salaries of Master Teachers								
Other Support Services - Employee Benefits	699.59	775.99	766,903.53	370,768.85				
Purchased Professional - Technical Services	1,140.00							
Purchased Professional - Educational Services				36,520.20				
Contracted Pre-K								
Purchased Professional - Educational Services - Head Start								
Other Purchased Services (400-500 series)	8,974.00	37,504.90		161,966.60				
Rentals								
Contracted Services - Transportation								
Travel								
Other Objects	108.00							
Supplies & Materials		264,660.30	6,419.08	260,162.67				
Total Support Services	15,816.59	302,941.19	1,150,290.08	943,222.24	-	-	-	-
Facilities Acquisitions and Construction Services:								
Buildings								
Instructional Equipment			1,656,456.02	14,318,780.62				
Non - Instructional Equipment				54,578.53				
Total Facilities Acquisitions and Const. Services:			1,656,456.02	14,534,130.27				
Other Financing Sources (Uses)								
Transfer from General Fund								
Contribution to School Based Budgets								
Total Outflows	59,425.73	681,763.19	4,739,625.44	16,111,880.50	26,226.00	53,039.99	69,149.80	19,458.12
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, 2022

	Non Public							
	Preschool Education Aid	Nursing	Security Aid	ESL	Technology Aid	Family Friendly Centers	DECE Wrap Around	ARP Mental Health
REVENUES:								
Local Sources								
State Sources	\$ 17,414,951.42	\$ 36,960.00	\$ 57,180.16	\$ 1,882.99	\$ 13,337.95	\$ 44,977.20	\$ 122,943.04	\$ 22,166.10
Federal Sources								
Total Revenues	<u>17,414,951.42</u>	<u>36,960.00</u>	<u>57,180.16</u>	<u>1,882.99</u>	<u>13,337.95</u>	<u>44,977.20</u>	<u>122,943.04</u>	<u>22,166.10</u>
EXPENDITURES:								
Instruction:								
Teachers Salaries	1,546,469.40					19,612.50		
Other Salaries for Instruction	213,748.80							
Purchased Professional - Technical Services	415,473.26			1,882.99				
Purchased Professional - Educational Services	507,741.00							
Tuition	1,362.50	36,960.00						
Other Purchased Services (400-500 series)	114,990.19				13,337.95	12,182.20		22,166.10
Textbooks								
Supplies	2,799,785.15	36,960.00	-	1,882.99	13,337.95	31,794.70	-	22,166.10
Total Instruction								
Support Services:								
Salaries of Program Directors	301,870.50					7,170.00		
Salaries of Other Professional Staff	466,532.00					6,012.50		
Salaries of Secretarial and Clerical Staff	78,341.26							
Other Salaries	167,580.84							
Salaries - Community Parent Involvement								
Salaries of Master Teachers	320,684.00							
Other Support Services - Employee Benefits	1,307,828.00							
Purchased Professional - Technical Services	115,556.00							
Purchased Professional - Educational Services	11,463,066.91							
Contracted Pre-K	591,320.00							
Purchased Professional - Educational Services - Head Start								
Other Purchased Services (400-500 series)								
Rentals	20,000.00							
Contracted Services - Transportation	600,000.00							
Travel								
Other Objects								
Supplies & Materials	36,329.77		57,180.16				122,943.04	
Total Support Services	<u>15,531,870.28</u>	<u>-</u>	<u>57,180.16</u>	<u>-</u>	<u>-</u>	<u>13,182.50</u>	<u>122,943.04</u>	<u>-</u>
Facilities Acquisitions and Construction Services:								
Buildings								
Instructional Equipment	18,544.99							
Non - Instructional Equipment								
Total Facilities Acquisitions and Const. Services:	<u>18,544.99</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)								
Transfer from General Fund	935,249.00							
Contribution to School Based Budgets								
Total Outflows	<u>17,414,951.42</u>	<u>36,960.00</u>	<u>57,180.16</u>	<u>1,882.99</u>	<u>13,337.95</u>	<u>44,977.20</u>	<u>122,943.04</u>	<u>22,166.10</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF VINELAND SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
For the Year Ended June 30, 2022

	ARP Accelerated Learning	NSLP Grant	H & W Grant	NJ SIG	NJ Youth Corps	Vineland Municipal Alliance	Student Activity Account Funds	Scholarship Funds
REVENUES:								
Local Sources			\$ 10,453.00	\$ 78,397.55	\$ 372,734.65	\$ 3,632.00	\$ 295,753.67	\$ 578.54
State Sources	\$ 755,812.00	\$ 6,369.35						
Federal Sources		6,369.35	10,453.00	78,397.55	372,734.65	3,632.00	295,753.67	578.54
Total Revenues	755,812.00	6,369.35	10,453.00	78,397.55	372,734.65	3,632.00	295,753.67	578.54
EXPENDITURES:								
Instruction:								
Teachers Salaries	702,102.00				94,905.00			
Other Salaries for Instruction								
Purchased Professional - Technical Services								
Purchased Professional - Educational Services								
Tuition								
Other Purchased Services (400-500 series)					2,000.00		264,632.53	
Textbooks								
Supplies					96,905.00		264,632.53	
Total Instruction	702,102.00	-	-	-	96,905.00	-	264,632.53	-
Support Services:								
Salaries of Program Directors					158,425.00			
Salaries of Other Professional Staff								
Salaries of Secretarial and Clerical Staff					28,854.00			
Other Salaries								
Salaries - Community Parent Involvement								
Salaries of Master Teachers					83,951.00			
Other Support Services - Employee Benefits	53,710.00							
Purchased Professional - Technical Services								
Purchased Professional - Educational Services								
Contracted Pre-K				53,777.55				
Purchased Professional - Educational Services - Head Start								
Other Purchased Services (400-500 series)								
Rentals								
Contracted Services - Transportation					600.00			1,700.00
Travel								
Other Objects			10,453.00		3,999.65	3,632.00		
Supplies & Materials			10,453.00	53,777.55	275,829.65	3,632.00		1,700.00
Total Support Services	53,710.00	-	10,453.00	53,777.55	275,829.65	3,632.00	-	1,700.00
Facilities Acquisitions and Construction Services:								
Buildings								
Instructional Equipment		6,369.35		24,620.00				
Non - Instructional Equipment		6,369.35		24,620.00				
Total Facilities Acquisitions and Const. Services:	-	6,369.35	-	24,620.00	-	-	-	-
Other Financing Sources (Uses)								
Transfer from General Fund								
Contribution to School Based Budgets								
Total Outflows	755,812.00	6,369.35	10,453.00	78,397.55	372,734.65	3,632.00	264,632.53	1,700.00
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,121.14	\$ (1,121.46)

CITY OF VINELAND SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
For the Year Ended June 30, 2022

	SDA Grant	CCOET WIA	Totals 2022
REVENUES:			
Local Sources			388,814.76
State Sources	654,308.20	15,976.55	18,903,126.07
Federal Sources			30,525,171.78
Total Revenues	<u>654,308.20</u>	<u>15,976.55</u>	<u>49,817,112.61</u>
EXPENDITURES:			
Instruction:			
Teachers Salaries		7,745.59	4,601,009.00
Other Salaries for Instruction			463,554.66
Purchased Professional - Technical Services			16,824.00
Purchased Professional - Educational Services			1,048,928.89
Tuition			507,741.00
Other Purchased Services (400-500 series)			1,951,035.77
Textbooks			138,913.03
Supplies			1,612,272.47
Total Instruction	<u>-</u>	<u>6,874.36</u>	<u>10,340,278.82</u>
Support Services:			
Salaries of Program Directors			309,040.50
Salaries of Other Professional Staff			828,354.89
Salaries of Secretarial and Clerical Staff			117,331.18
Other Salaries			594,506.23
Salaries - Community Parent Involvement			62,759.00
Salaries of Master Teachers			320,684.00
Other Support Services - Employee Benefits		1,356.60	3,687,240.21
Purchased Professional - Technical Services			343,554.14
Purchased Professional - Educational Services			555,732.19
Contracted Pre-K			11,463,066.91
Purchased Professional - Educational Services - Head Start			591,320.00
Other Purchased Services (400-500 series)			283,151.99
Rentals			20,000.00
Contracted Services - Transportation			600,000.00
Travel			600.00
Other Objects			2,003.00
Supplies & Materials			880,100.29
Total Support Services	<u>-</u>	<u>1,356.60</u>	<u>20,659,444.53</u>
Facilities Acquisitions and Construction Services:			
Buildings			15,975,236.64
Instructional Equipment			73,123.52
Non - Instructional Equipment	654,308.20		846,068.67
Total Facilities Acquisitions and Const. Services:	<u>654,308.20</u>	<u>-</u>	<u>16,894,428.83</u>
Other Financing Sources (Uses)			
Transfer from General Fund			935,249.00
Contribution to School Based Budgets			(2,828,209.75)
Total Outflows	<u>654,308.20</u>	<u>15,976.55</u>	<u>(1,892,960.75)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,999.68</u>

CITY OF VINELAND SCHOOL DISTRICT
Special Revenue Fund
Schedule of Preschool Education Aid
Budgetary Basis
For the Year Ended June 30, 2022

<u>District-Wide Total</u>	Total		
	Budgeted	Actual	Variance
EXPENDITURES:			
Instruction:			
Salaries of Teachers	\$ 1,546,848.90	\$ 1,546,469.40	\$ 379.50
Other Salaries for Instruction	223,358.17	213,748.80	9,609.37
Purchased Professional - Educational Services	421,444.50	415,473.26	5,971.24
Tuition	546,688.00	507,741.00	38,947.00
Other Purchased Services (400-500 series)	20,000.00	1,362.50	18,637.50
Supplies	143,751.00	114,990.19	28,760.81
Total Instruction	<u>2,902,090.57</u>	<u>2,799,785.15</u>	<u>102,305.42</u>
Support Services:			
Salaries of Program Directors	313,253.31	301,870.50	11,382.81
Salaries of Other Professional Staff	483,552.00	466,532.00	17,020.00
Salaries of Secretarial and Clerical Staff	87,260.63	78,341.26	8,919.37
Other Salaries	170,907.50	167,580.84	3,326.66
Salaries - Community Parent Involvement	62,805.00	62,759.00	46.00
Salaries of Master Teachers	320,684.00	320,684.00	-
Other Support Services - Employee Benefits	1,307,828.00	1,307,828.00	-
Contracted Pre-K	11,501,022.75	11,463,066.91	37,955.84
Purchased Professional - Educational Services - Head Start	591,320.00	591,320.00	-
Purchased Professional - Educational Services	121,000.00	115,558.00	5,442.00
Rentals	115,000.00	20,000.00	95,000.00
Contracted Services - Transportation	775,000.00	600,000.00	175,000.00
Travel	250.00		250.00
Supplies and Materials	47,072.25	36,329.77	10,742.48
Total Support Services	<u>15,896,955.44</u>	<u>15,531,870.28</u>	<u>365,085.16</u>
Facilities Acquisition and Construction Services			
Instructional Equipment	18,544.99	18,544.99	-
Total Facilities Acquisition and Construction Ser.	<u>18,544.99</u>	<u>18,544.99</u>	<u>-</u>
Total Expenditures	<u>\$ 18,817,591.00</u>	<u>\$ 18,350,200.42</u>	<u>\$ 467,390.58</u>

CALCULATION OF BUDGET & CARRYOVER

Total 2021-22 Preschool Education Aid Allocation	\$ 17,331,702.00
Add: Actual Carryover June 30, 2021	1,010,106.94
	<u>18,341,808.94</u>
Add: Budgeted Transfer from the General Fund	935,249.00
Total Preschool Education Aid Funds Available for 2021/2022 Budget	<u>19,277,057.94</u>
Less: 2021/2022 Budgeted Preschool Education Aid - Prior Year Budget Carryover Available & Unbudgeted Preschool Education Aid Funds, June 30, 2022	<u>(18,817,591.00)</u>
	459,466.94
Add: June 30, 2022 Unexpended Preschool Education Aid	467,390.58
2021-2022 Carryover - Preschool Education Aid	<u>\$ 926,857.52</u>
2021-22 Preschool Education Carryover Budgeted for Preschool Programs 2022-2023	<u>\$ 459,467.00</u>

See Accompanying Auditor's Report

CAPITAL PROJECTS FUND DETAIL STATEMENTS

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

CITY OF VINELAND SCHOOL DISTRICT
Capital Projects Fund
Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis
For the Fiscal Year Ended June 30, 2022

Revenues and Other Financing Sources:		
State Sources - SDA Grants	\$	-
Total Revenues and Other Financing Sources		-
Expenditures and Other Financing Uses:		
Purchased Professional and Technical Services		-
Construction Services		-
Total Expenditures and Other Financing Uses		-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses		-
Fund Balance, July 1		217,126.61
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, 2022

	Prior Year	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources -- SDA Grant	\$ 11,780,006.66	\$ -	\$ 11,780,006.66	\$ 11,780,006.66
Total Revenues and Other Financing Sources	11,780,006.66	-	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	9,871,967.88		9,871,967.88	9,987,691.56
Total Expenditures and Other Financing Uses	11,567,940.30	-	11,567,940.30	11,780,006.66
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 212,066.36	\$ -	\$ 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	2022			

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, 2022

	Prior Year	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources -- SDA Grant	\$ 44,595,142.01	\$ -	\$ 44,595,142.01	\$ 44,595,142.01
Total Revenues and Other Financing Sources	44,595,142.01	-	44,595,142.01	44,595,142.01
Expenditures and Other Financing Uses:				
Purchased Professional and Technical Services	3,794,103.58		3,794,103.58	3,799,163.83
Construction services	40,795,978.18		40,795,978.18	40,795,978.18
Total Expenditures and Other Financing Uses	44,590,081.76	-	44,590,081.76	44,595,142.01
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 5,060.25	\$ -	\$ 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	2022

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, 2022

	Prior Year	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources -- SDA Grant	\$ 17,942,514.03	\$ -	\$ 17,942,514.03	\$ 17,942,514.03
Total Revenues and Other Financing Sources	17,942,514.03	-	17,942,514.03	17,942,514.03
Expenditures and Other Financing Uses:				
Purchased Professional and Technical Services	1,269,132.63		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	17,942,514.03	-	17,942,514.03	17,942,514.03
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ -	\$ -	\$ -
 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	2022			

**CITY OF VINELAND SCHOOL DISTRICT
Capital Projects Fund
Summary Schedule of Project Expenditures
For the Fiscal Year Ended June 30, 2022**

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	\$ 11,567,940.30	\$	\$ 212,066.36
Petway School	2004	17,942,514.03	17,942,514.03		(0.00)
Lincoln Avenue Middle School	2016	44,595,142.01	44,590,081.76		5,060.25
Total		\$ 74,317,662.70	\$ 74,100,536.09	\$ -	\$ 217,126.61

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LONG-TERM DEBT SCHEDULES

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

CITY OF VINELAND SCHOOL DISTRICT
Schedule of Obligations Under Capital Leases
For the Fiscal Year Ended June 30, 2022

Description	Amount of	Balance	Issued	Retired	Balance
	Original Issue	June 30, 2020	Current Year	Current Year	June 30, 2021
17-18 Turf Field/Phone System	\$ 2,400,000.00	\$ 541,477.84	\$	541,477.84	\$ -
18-19 Passenger Buses/Dodge Caravans/Box Truck/Security Vehicle	782,300.00	320,605.78		153,022.37	167,583.41
19-20 10-54 Passenger Buses	937,390.20	668,713.93		247,230.95	421,482.98
20-21 22-54 Passenger Buses/6 Special Ed Buses	2,931,114.00	2,507,071.76		417,347.39	2,089,724.37
20-21 Other Vehicles	731,570.00	587,388.57		143,161.27	444,227.30
20-21 Bus Yard	3,165,000.00	2,550,000.00		625,000.00	1,925,000.00
21-22 28 Buses	2,788,015.20		2,788,015.20	402,564.10	2,385,451.10
		<u>\$ 7,175,257.88</u>	<u>\$ 2,788,015.20</u>	<u>\$ 2,529,803.92</u>	<u>\$ 7,433,469.16</u>

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Statistical Section

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental activities										
Invested in capital assets, net of related debt	153,121,780.00	149,435,022.86	144,815,292.85	146,756,568.00	163,946,822.88	184,391,239.36	184,391,239.36	168,072,684.25	163,763,947.43	164,373,485.24
Restricted	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	31,257,397.50
Unrestricted	(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)	(68,112,602.55)
Total governmental activities net position	137,748,156.00	90,687,040.67	81,843,196.93	79,274,560.00	92,832,707.20	111,887,329.52	111,887,329.52	104,504,281.59	115,191,739.75	127,518,280.19
Business-type activities										
Invested in capital assets, net of related debt	547,208.00	489,432.66	389,432.66	362,366.00	374,135.92	323,043.92	246,242.48	184,663.16	122,587.02	60,510.58
Unrestricted	34,541.00	(399,991.86)	(625,373.19)	(362,521.00)	(499,913.34)	(536,935.21)	(5,309,079.35)	(693,762.69)	(260,223.16)	2,175,419.64
Total business-type activities net position	581,749.00	69,440.78	(235,940.53)	(155.00)	(125,777.42)	(213,891.29)	(5,062,836.87)	(509,099.53)	(137,636.14)	2,235,930.22
District-wide										
Invested in capital assets, net of related debt	153,688,988.00	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	164,433,995.82
Restricted	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	31,257,397.50
Unrestricted	(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)	(65,937,182.91)
Total district net position	158,329,905.00	90,766,481.45	81,613,256.40	79,274,505.00	92,506,923.78	111,673,438.23	106,824,492.65	103,995,182.06	115,054,103.61	129,764,210.41

(2)

(1)

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

Source: ACFR, A-1

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental activities										
Instruction										
Regular	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	86,186,710.30
Special education	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	30,061,295.99
Other special education	5,859,170.80	7,827,459.96	9,018,734.57	9,119,523.00	9,372,179.12	9,463,225.56	8,734,136.95	6,523,639.63	7,063,717.17	6,337,294.67
Other instruction	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	2,635,281.42
Nonpublic school programs										
Adult/continuing education programs										
Support Services:										
Tuition	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	5,852,677.91
Student & instruction related services	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	53,716,106.73
General administration	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	6,341,802.40
School Administrative Services	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	5,550,421.93
Central Services										
Administrative information technology	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	18,443,793.63
Plant Operations and Maintenance	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	13,681,328.77
Pupil transportation	50,248,908.00	-	-	-	-	-	-	-	-	-
Other support services										
Internal Service Fund										
Special Schools	44,801.00	22,365.74	1,100.00		5,180,247.66	5,596,335.55	7,296,983.27	6,817,622.15	2,803,648.82	7,156,871.39
Transfer to Charter School	1,916,194.00	3,235,639.00	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	4,845,084.00
Interest on long-term debt										
Unallocated depreciation										
Total governmental activities expenses	205,905,614.16	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	247,904,625.02	240,855,478.91
Business-type activities:										
Food service	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	5,782,046.00
Child Care										
Supplemental Educational Services										
Total business-type activities expense	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	5,782,046.00
Total district expenses	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	246,637,524.91
Program Revenues										
Governmental activities:										
Charges for services:										
Instruction (tuition)	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	1,289,261.19
Internal Service Fund										
Operating grants and contributions	28,424,302.00	26,793,661.29	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	7,253,534.34
Capital grants and contributions										
Total governmental activities program revenues	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	84,540,613.46

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Program Revenues (cont'd)										
Business-type activities:										
Charges for services	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	236,418.70
Food service										
Child care										
Supplemental Educational Services										
Operating grants and contributions	5,116,261.00	5,134,644.44	5,075,124.52	5,368,323.00	5,422,557.83	5,235,973.01	5,179,587.09	4,493,114.87	3,867,921.01	7,918,567.40
Capital grants and contributions	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	8,154,986.10
Total business-type activities program revenues	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	92,695,599.56
Total district program revenues										
Net (Expense)/Revenue										
Governmental activities	(176,195,333.16)	(179,695,483.48)	(170,501,754.46)	(163,200,452.00)	(147,998,227.58)	(143,584,401.91)	(165,029,573.08)	(167,146,909.73)	(152,417,400.63)	(156,314,865.45)
Business-type activities	(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	2,372,940.10
Total district-wide net expense	(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)	(153,941,925.35)
General Revenues and Other Changes in Net Assets										
Governmental activities:										
Property taxes levied for general purposes, net	21,731,439.00	21,731,439.00	21,731,439.00	22,166,068.00	22,609,389.00	23,061,577.00	23,753,425.00	24,703,562.00	25,691,704.00	26,719,372.00
Federal and State Aid Not Restricted	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	140,960,431.71
Federal and State Aid Restricted										
Tuition Received	746,820.00	1,379,265.56	2,060,076.70	727,868.00	608,762.13	1,485,632.48	1,339,425.79	1,241,657.37	838,155.34	961,602.18
Investment earnings										
Miscellaneous income										
Bad Debt Expense										
Capital Contributions										
Transfers	173,973.00	-	(250,000.00)	(250,000.00)		(125,777.42)	-	-	-	-
Special Item - Judgment Against the District										
Special Item - Loss on disposition of assets										
Total governmental activities	174,820,853.00	173,910,719.00	161,653,910.72	160,625,915.00	161,356,275.02	162,833,024.23	162,034,634.20	162,758,800.68	161,866,833.86	168,641,405.89
Business-type activities:										
Investment earnings										
Miscellaneous	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	626.26
Bad Debt Expense										
Capital Contributions										
Transfers	(173,973.00)	-	250,000.00	250,000.00		125,777.42	(15,222.00)	-	-	-
Special Item - Judgment Against the District										
Special Item - Loss on disposition of assets										
Total business-type activities	(169,823.00)	9,529.49	255,602.02	286,563.00	4,925.13	130,238.86	(9,889.00)	6,508.70	407.93	626.26
Total district-wide	174,651,030.00	173,920,248.49	161,909,512.74	160,912,631.00	161,361,200.15	162,963,263.09	162,024,745.20	162,765,309.38	161,867,241.79	168,642,032.15
Change in Net Position										
Governmental activities	(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	12,326,540.44
Business-type activities	(259,342.00)	(612,308.44)	(305,381.31)	235,785.00	(125,622.34)	(89,113.87)	(185,559.95)	(109,647.88)	371,463.39	2,373,566.36
Total district	(1,633,822.16)	(6,397,072.92)	(9,153,225.05)	(2,338,752.00)	13,232,425.10	19,165,508.45	(3,180,498.83)	(4,497,756.93)	9,820,896.62	14,700,106.80

Source: ACFR, A-2

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Nonspendable	\$455,143.00	-	-	-	-	-	-	-	-	-
Restricted	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	28,028,733.42
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	762,418.00	-	-	-	-	-	-	-	1,547,319.66	2,626,321.23
Unassigned	(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)	(5,254,289.80)
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-
Total general fund	\$ 11,473,440.00	\$ 9,882,927.77	\$ 7,761,008.07	\$ 7,210,737.00	\$ 8,015,952.98	\$ 6,904,307.09	\$ 2,004,778.13	\$ 13,061,080.00	\$ 23,688,072.79	\$ 25,400,764.85
All Other Governmental Funds										
Nonspendable	\$0.00	-	-	-	-	-	-	-	-	-
Restricted	26,853.24	26,848.11	26,842.93	26,838.00	26,858.29	26,848.01	26,867.83	26,864.51	-	-
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue fund	-	(20,672.14)	(386,407.11)	(601,265.00)	(397,382.87)	(301,636.91)	(562,546.97)	(672,140.38)	(144,823.92)	(198,073.66)
Permanent fund	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	\$ 26,853.24	\$ 6,175.97	\$ (359,564.18)	\$ (574,427.00)	\$ (370,524.58)	\$ (274,788.90)	\$ (535,679.14)	\$ (645,275.87)	\$ (144,823.92)	\$ (198,073.66)

(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: ACFR, B-1

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Tax levy	\$ 21,731,439.00	21,731,439.00	21,731,439.00	22,168,068.00	22,609,389.00	23,061,577.00	23,753,925.00	24,703,562.00	25,691,704.00	26,719,372.00
Tuition charges	1,266,979.00	1,927,925.85	1,927,111.36	1,391,590.00	745,394.30	1,089,116.99	688,353.91	942,208.65	940,246.79	1,289,261.19
Miscellaneous	746,820.00	1,379,265.56	2,154,499.99	788,045.00	643,374.74	1,550,757.48	1,424,863.62	1,530,824.48	1,036,226.34	1,347,284.17
Federal sources	8,462,864.00	6,737,894.66	7,279,505.58	7,226,059.00	8,151,879.27	7,858,554.53	8,221,671.19	8,417,779.19	14,548,728.73	17,139,307.60
State sources	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	178,456,023.21	183,474,456.95	193,693,128.05
Local sources	70,781.00	17,511.89								
Total revenues	204,358,161.00	202,632,306.14	205,901,761.13	211,442,321.00	228,874,699.95	231,080,392.53	217,609,471.91	213,850,397.53	225,691,362.81	240,188,353.01
Expenditures										
Instruction										
Regular instruction	46,019,292.00	47,451,030.51	47,070,814.51	47,591,647.00	47,886,634.96	46,181,554.47	46,410,964.18	44,252,092.67	50,412,923.10	54,591,819.79
Special education instruction	16,566,811.00	16,745,116.46	17,133,731.41	17,874,363.00	17,089,933.91	17,274,625.95	17,045,707.25	17,701,318.08	17,326,790.59	19,041,228.61
Other special instruction	5,911,705.00	5,532,370.26	5,635,391.32	5,515,948.00	5,244,732.55	5,104,554.28	5,157,516.66	4,012,167.74	4,074,056.48	4,014,127.56
Other instruction	3,174,407.00	2,292,478.47	1,948,340.60	2,020,872.00	2,460,865.82	2,893,542.86	3,467,557.44	3,790,751.07	3,652,796.23	1,669,222.64
Adult/continuing education										
Support Services:										
Tuition	6,726,091.00	7,540,448.92	8,744,311.67	5,511,611.00	5,462,612.92	5,932,481.66	7,084,525.70	6,644,487.69	6,344,084.79	5,852,677.91
Student & inst. related services	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	34,024,503.41
General administration	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	5,749,648.05
School administrative services	5,289,326.00	5,468,991.55	5,468,326.80	5,222,006.00	4,982,315.92	4,806,278.41	4,637,292.02	4,563,176.39	4,601,403.63	4,848,159.78
Central services										
Admin. information technology										
Plant operations and maintenance	15,031,848.00	14,805,372.71	15,720,670.33	14,140,868.00	14,658,123.84	15,265,925.24	15,593,112.83	12,753,663.98	14,517,421.49	16,206,161.43
Pupil transportation	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	12,192,176.10
Other Support Services										
Employee benefits	50,248,908.00	50,986,587.03	51,321,801.81	53,861,105.00	55,332,393.33	58,011,513.09	62,961,863.29	60,082,192.12	63,020,602.67	69,461,929.67
Special Schools	45,053.00	15,807.88	1,100.00							
Transfer to Charter School	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	4,845,084.00
Capital outlay	4,765,828.00	2,790,213.29	3,146,385.06	8,663,250.00	23,047,728.10	23,361,432.21	7,136,975.88	61,203.65	1,207,002.19	6,032,171.74
Total expenditures	206,496,404.00	204,243,495.70	208,139,420.98	211,897,455.00	227,865,581.54	231,970,525.32	222,769,891.11	202,903,692.39	215,801,943.00	238,528,910.69
Excess (Deficiency) of revenues over (under) expenditures	(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	1,659,442.32
Other Financing sources (uses)										
Transfers in										
Transfers out	173,973.00	1,456,429.80	(250,000.00)	(250,000.00)	-	(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	(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	1,659,442.32
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: ACFR, B-2

**CITY OF VINELAND SCHOOL DISTRICT
GENERAL FUND - OTHER LOCAL REVENUE BY SOURCE
LAST TEN FISCAL YEARS**
Unaudited

Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Adult Education Fees										
Advertising Fees - Buses					17,823.84	16,859.00	7,499.83	11,463.66		9,665.97
Auction Proceeds								757.25	1,919.45	
Bid Deposits										
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								500.00		
Career Counsel Settlements										
Cancelled Purchase Order Refund										
Collections - Prior Year's Fees										
Computer Trade-In										
Copies								15.00		
Energy Curtailment						22,729.98		23,409.43		
E-Rate Refunds						145,332.27	124,259.16	45,120.00		
Fees - Telephone Mtce Agreement								10.00		
Fines										
GED Testing Fees	22,586.00	18,190.00	300.00					2,100.00		
General Election								8,025.31		
GOV Deals								68,004.82		20,722.31
Interest on Investments	84,985.00	88,324.59	98,622.28	84,374.00	89,938.72	88,516.00	97,029.16			
Internet Services										
Legal Settlements										
NJEA Reimburs-Teacher										
OPRA Requests	347,775.00	951,246.41	424,850.99	323,136.00	15,166.55	19,876.96	179,431.30	534.18	202,256.29	666,467.99
Other								62,417.08	155,406.31	132,203.36
Printing Fees								98.00		
Prior Year Refunds										
Proceeds from Auction										
Proceeds - School Sale										
Refunds	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	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	4,762.50
Restitution								322.00		
Sale of Property								521,782.20	299,788.33	56,412.08
Sale of Vehicle								2,000.00		
Sales of DVDs/CDs										
Scrap Metal Proceeds										
Television - CC Tech						2,928.55	1,752.03	2,190.17		817.00
Textbook Sales and Rentals								43,000.00		
Transcripts								588.65		
Warehouse Rentals									37,880.39	27,039.46
Wood Street School									42,857.16	
Transportation Fees					253,016.14	196,504.00	154,394.38	139,302.64	16,851.74	43,511.51
	<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>	<u>\$ 961,602.18</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 ^a	Industrial ^a	Apartment	Total Assessed Value	Less: Tax-Exempt Property	Public Utilities ^b	Net Valuation Taxable	Estimated Actual Value (County Equalized)	Total Direct School Tax Rate ^c
2013 [@]	61,204,200	2,504,057,400	63,399,600	4,452,600	1,001,374,700	300,618,500	122,366,400	4,057,473,400	14,985,000	11,098,383	4,053,586,783	4,225,406,896	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	3,995,803,641	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	10,145,087	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	4,205,660,115	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	3,867,686,200	12,698,100	-	3,854,988,100	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	822,893,500	256,354,800	109,089,400	3,848,674,700	16,298,700	-	3,832,376,000	4,068,857,741	0.698
2022	54,644,800	2,573,507,900	44,121,700	4,525,100	817,749,700	270,036,000	109,089,400	3,873,684,600	16,292,000	-	3,857,392,600	4,344,605,653	0.721

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

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

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

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

^c Tax rates are per \$100

R = Revaluation

Source: Municipal Tax Assessor

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

(rate per \$100 of assessed value)
Unaudited

Fiscal Year Ended June 30,	City of Vineland School District Direct Rate			Overlapping Rates				Total Direct and Overlapping Tax Rate
	Basic Rate ^a	General Obligation Debt Service ^b	(From J-6) Total Direct School Tax Rate	City of Vineland	Cumberland County	Special Districts	Open Space	
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
2022	0.721	-	0.721	1.059	1.240	0.037	0.012	3.069

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,
LAST YEAR AND NINE YEARS AGO**
Unaudited

	2021			2013		
	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%	\$ 18,140,800.00	6	0.45%
Cumberland Mall Association	66,000,000.00	1	1.72%	100,802,800.00	1	2.49%
Frank's Realty	10,500,000.00	9	0.27%	12,346,400.00	10	0.30%
General Mills Operations				14,676,400.00	9	0.36%
Landis Avenue Properties LLC	10,549,200.00	8	0.28%			
LBW Vineland, LLC	17,579,600.00	3	0.46%	22,854,300.00	4	0.56%
Lucca Freezer & Cold Storage LLC	14,497,300.00	4	0.38%			
Maintree Shopping/Office Center	13,410,200.00	6	0.35%	14,952,300.00	8	0.37%
NA Real Property Associates LLC	10,697,400.00	7	0.28%			
UMH NJ Fairview Manor LLC	10,328,500.00	10	0.27%			
Vineland Construction Corp				65,132,200.00	2	1.61%
Wal-Mart	20,500,000.00	2	0.53%	23,572,100.00	3	0.58%
Safeway Storage Real Estate LLC				22,226,200.00	5	0.55%
BDGS Inc.				17,594,400.00	7	0.43%
Total	\$ 188,262,200		4.91%	\$ 312,297,900.00		7.70%
Total Assessed Value			\$ 3,832,376,000.00			\$ 4,053,586,783.00

2021 Source: Municipal Tax Assessor

2021 Net Assessed Value Totals 3,832,376,000.00

2013 Source: Exhibit J-8 from ACFR Fiscal Year Ending 2013

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

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy ^a		Collections in Subsequent Years
		Amount	Percentage of Levy	
2013	89,162,797.00	86,007,274.00	96.46%	3,155,523.00
2014	91,758,906.14	88,767,971.67	96.74%	2,055,887.92
2015	94,553,565.00	89,772,718.00	94.94%	2,297,902.00
2016	^b 96,783,891.38	94,473,959.00	97.61%	1,783,445.00
2017	100,425,066.00	97,552,644.00	97.14%	540,592.00
2018	103,559,012.00	100,729,720.00	97.27%	2,194,483.00
2019	107,838,818.00	104,411,235.00	96.82%	1,948,233.98
2020	111,572,941.00	108,209,890.00	96.99%	2,822,907.00
2021	113,094,171.94	110,478,319.62	97.69%	2,110,770.86
2022	116,286,250.42	113,602,644.98	97.69%	2,220,751.34

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

- a** School taxes are collected by the Municipal Tax Collector. Under New Jersey State Statute, a municipality is required to remit to the school district the entire property tax balance, in the amount voted upon or certified prior to the end of the school year.
- b** City of Vineland changed their tax levies and collections to a calendar year basis in 2012. Information for 2014 will be reported in 2015.
- c** This schedule represents the entire City of Vineland tax levy.

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

Fiscal Year Ended June 30,	Governmental Activities				Business-Type Activities				Total District	Percentage of Personal Income ^a	Per Capita ^a
	General Obligation Bonds	Capital Leases	Compensated Absences Payable	Net OPEB Obligation	Net Pension Liability	Compensated Absences Payable					
2013	-	-	6,225,191.00	632,423.00	-	290,699.00	7,148,313.00	0.34%	117.83		
2014	-	-	6,764,129.93	596,606.00	61,510,802.00	303,746.22	69,175,284.15	3.15%	1,138.91		
2015	-	-	8,448,556.81	565,118.00	61,510,802.00	317,630.24	70,842,107.05	3.18%	1,172.47		
2016	-	-	8,109,334.81	543,477.00	65,500,420.00	241,832.00	74,395,063.81	3.25%	1,238.23		
2017	-	-	8,294,520.93	481,920.00	89,388,834.00	296,255.39	98,461,530.32	4.19%	1,651.73		
2018	-	-	8,234,439.35	686,398.00	70,990,034.00	310,911.03	80,221,782.38	3.29%	1,346.79		
2019	-	-	6,416,051.83	704,232.00	69,498,162.00	248,920.14	76,867,365.97	2.88%	1,301.34		
2020	-	-	8,617,248.14	725,764.00	67,200,570.00	236,860.97	76,780,443.11	2.76%	1,309.91		
2021	-	-	9,118,242.45	747,296.00	62,755,598.00	193,855.29	72,814,991.74	2.62%	1,190.64		
2022	-	-	8,489,521.32	747,296.00	53,355,080.00	221,854.41	62,813,751.73	2.26%	1,027.11		

a School District records

b Personal income has been estimated based upon the municipal population and per capita.

c Per Capita calculation based upon population information provided by the New Jersey Department of Labor and Workforce Development.

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

	General Bonded Debt Outstanding				
Fiscal Year Ended June 30,	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
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, 2022**
Unaudited

	<u>Gross Debt (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	72,934,628.55	72,934,628.55	100.00%	72,934,628.55
	<u>72,934,628.55</u>	<u>72,934,628.55</u>		<u>\$ 72,934,628.55</u>
Overlapping Debt Apportioned to the Municipality:				
County of Cumberland:				
General - b	96,213,842.03	96,213,842.03	46.03%	44,282,617.03
	<u>\$ 169,148,470.58</u>	<u>\$ 169,148,470.58</u>		<u>\$ 117,217,245.58</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 2022 Equalized Value, which is 46.03%

The source for this computation was the 2022 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 2022

Equalized valuation basis

2021	\$ 4,236,073,837.00
2020	3,994,107,441.00
2019	3,947,168,655.00
	<u>12,177,349,933.00</u>

[A]

4,059,116,644.33

[A/3]

Average equalized valuation of taxable property

162,364,665.77

[B]

^b

Debt limit (4 % of average equalization value)

162,364,665.77

[C]

Total Net Debt Applicable to Limit

162,364,665.77

[B-C]

Legal debt margin

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Debt limit	\$ 162,364,665.77	\$ 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
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>\$ 162,364,665.77</u>	<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>

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

Source:

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

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

Year	Population ^a	Personal Income ^b	Per Capita Personal Income	Unemployment Rate ^c
2013	60,666	2,061,430,680	33,980	13.80%
2014	60,738	2,124,129,336	34,972	13.30%
2015	60,421	2,194,611,562	36,322	13.30%
2016	60,082	2,229,042,200	37,100	13.30%
2017	59,611	2,286,260,683	38,353	13.30%
2018	59,565	2,349,720,120	39,448	6.89%
2019	59,068	2,441,103,236	41,327	5.10%
2020	58,615	2,666,865,270	45,498	5.40%
2021	61,156	2,782,475,688	45,498	8.26%
2022	61,156	2,782,475,688	45,498	7.50%

Source:

^a Population information provided by census.gov

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

^c 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	2022			2013		
	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				182	9	0.71%
NFI Industries	532	5	1.90%	175	10	0.68%
Omni Baking	327	7	1.17%	255	6	0.99%
Safeway Fresh Foods				480	4	1.86%
Sun National Bank				219	7	0.85%
Training Schl at Vine/Elwyn NJ	615	4	2.20%	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>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>	<u>2022</u>
Instruction										
Regular	1,164	1,187	633	620	614	570	848	599	603	n/a
Special education	-	-	505	501	486	510	-	360	352	n/a
Other special education	-	-	19	9	9	7	-	-	-	n/a
Vocational	-	-	-	-	-	-	-	-	-	n/a
Other instruction	-	-	-	-	-	-	-	8	6	n/a
Nonpublic school programs	-	-	-	-	-	-	-	-	-	n/a
Adult/continuing education programs	-	-	-	-	-	-	-	-	-	n/a
Support Services:										
Student & instruction related services	234	213	212	214	203	196	239	169	168	n/a
General administration	6	5	5	5	5	5	5	5	5	n/a
School administrative services	78	69	93	78	67	69	46	65	64	n/a
Other administrative services										
Central services	35	34	34	30	29	28	47	28	28	n/a
Administrative Information Technology	16	15	15	7	5	5	3	3	2	n/a
Plant operations and maintenance	211	204	201	188	173	171	94	97	166	n/a
Pupil transportation	175	171	171	185	183	180	122	113	165	n/a
Other support services	60	48	-	-	-	-	99	55	-	n/a
Special Schools	-	-	-	-	-	-	-	-	-	n/a
Food Service	83	84	83	75	71	68	31	58	33	n/a
Child Care										
Total	2,062	2,030	1,971	1,912	1,845	1,809	1,534	1,560	1,592	-

Source: School District Records

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

Fiscal Year	Enrollment	Operating Expenditures ^a	Cost Per Pupil	Percentage Change	Teaching Staff ^b	Pupil/Teacher Ratio			Average Daily Enrollment (ADE) ^c	Average Daily Attendance (ADA) ^c	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	High School				
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	-2.74%	85.10%
2022	9,416	238,528,910.69	25,332.30	10.59%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Sources: District records

Note: Enrollment based on annual October district count.

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

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

District Building	ELEMENTARY										INTERMEDIATE					HIGH SCHOOL						
	Almond Road Pk	Galbler	O'Donnell	Parkway	Memmes	Dane Base	Johnstone	Winstow	DuRand	Delgado Pk Cr	Leuchter	Oak & Main Pk	E. Vinland K Center	Wallace	Velez's Memorial	Lands	Pilla	Ross	Cunningham	Vinland High School - South	Vinland High School - North	
	Square Feet	Capacity (Students)	Enrollment (3)	Square Feet	Capacity (Students)	Enrollment (3)	Square Feet	Capacity (Students)	Enrollment (3)	Square Feet	Capacity (Students)	Enrollment (3)	Square Feet	Capacity (Students)	Enrollment (3)	Square Feet	Capacity (Students)	Enrollment (3)	Square Feet	Capacity (Students)	Enrollment (3)	
2013	40,000.00	82,747.00	75,860.00	74,300.00	70,853.00	64,690.00	64,690.00	57,397.00	45,430.00	44,111.00	26,990.00	8,200.00	4,420.00	119,300.00	98,250.00	88,520.00	76,000.00	36,405.00	231,050.00	229,590.00		
	180.00	480.00	620.00	556.00	553.00	361.00	361.00	519.00	496.00	460.00	198.00	95.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	1,153.00		
	180.00	780.00	620.00	543.00	524.00	361.00	361.00	527.00	496.00	460.00	228.00	95.00	60.00	567.00	569.00	468.00	628.00	60.00	1,153.00	1,428.00		
2014	40,000.00	82,747.00	75,860.00	74,300.00	70,853.00	64,690.00	64,690.00	57,397.00	45,430.00	44,111.00	26,990.00	8,200.00	4,420.00	119,300.00	98,250.00	88,520.00	76,000.00	36,405.00	236,350.00	229,590.00		
	180.00	480.00	620.00	556.00	553.00	361.00	361.00	519.00	496.00	460.00	198.00	95.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	1,153.00		
2015	40,000.00	82,747.00	75,860.00	74,300.00	70,853.00	64,690.00	64,690.00	57,397.00	45,430.00	44,111.00	26,990.00	8,200.00	4,420.00	119,300.00	98,250.00	88,520.00	76,000.00	36,405.00	236,350.00	229,590.00		
	180.00	480.00	620.00	556.00	553.00	361.00	361.00	519.00	496.00	460.00	198.00	95.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	1,153.00		
2016	40,000.00	82,747.00	75,860.00	74,300.00	70,853.00	64,690.00	64,690.00	57,397.00	45,430.00	44,111.00	26,990.00	8,200.00	4,420.00	119,300.00	98,250.00	88,520.00	76,000.00	36,405.00	236,350.00	229,590.00		
	180.00	480.00	620.00	556.00	553.00	361.00	361.00	519.00	496.00	460.00	198.00	95.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	1,153.00		
	194.00	809.00	682.00	555.00	553.00	361.00	361.00	527.00	500.00	460.00	248.00	95.00	60.00	508.00	684.00	463.00	480.00	N/A	1,121.00	1,366.00		
2017	40,000.00	82,747.00	75,860.00	74,300.00	70,853.00	64,690.00	64,690.00	57,397.00	45,430.00	44,111.00	26,990.00	8,200.00	4,420.00	119,300.00	98,250.00	88,520.00	76,000.00	36,405.00	236,350.00	229,590.00		
	180.00	480.00	620.00	556.00	553.00	361.00	361.00	519.00	496.00	460.00	198.00	95.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	1,153.00		
	156.00	757.00	641.00	561.00	594.00	364.00	364.00	455.00	504.00	241.00	259.00	95.00	60.00	658.00	746.00	213.00	669.00	320.00	1,166.00	1,304.00		
2018	40,000.00	82,747.00	75,860.00	74,300.00	70,853.00	64,690.00	64,690.00	57,397.00	45,430.00	44,111.00	26,990.00	8,200.00	4,420.00	119,300.00	98,250.00	88,520.00	76,000.00	36,405.00	236,350.00	229,590.00		
	180.00	480.00	620.00	556.00	553.00	361.00	361.00	519.00	496.00	460.00	198.00	95.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	1,153.00		
	-	760.00	630.00	559.00	612.00	341.00	341.00	447.00	507.00	259.00	229.00	95.00	60.00	610.00	622.00	57.00	669.00	-	1,265.00	1,231.00		
2019	40,000.00	82,747.00	75,860.00	74,300.00	70,853.00	64,690.00	64,690.00	57,397.00	45,430.00	44,111.00	26,990.00	8,200.00	4,420.00	119,300.00	98,250.00	88,520.00	76,000.00	36,405.00	236,350.00	229,590.00		
	180.00	480.00	620.00	556.00	553.00	361.00	361.00	519.00	496.00	460.00	198.00	95.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	1,153.00		
	-	850.00	564.00	538.00	565.00	272.00	272.00	488.00	533.00	313.00	188.00	95.00	60.00	756.00	790.00	-	691.00	-	1,248.00	1,245.00		
2020	40,000.00	82,747.00	75,860.00	74,300.00	70,853.00	64,690.00	64,690.00	57,397.00	45,430.00	44,111.00	26,990.00	8,200.00	4,420.00	119,300.00	98,250.00	88,520.00	76,000.00	36,405.00	236,350.00	229,590.00		
	180.00	480.00	620.00	556.00	553.00	361.00	361.00	519.00	496.00	460.00	198.00	95.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	1,153.00		
	-	801.00	523.00	515.00	599.00	264.00	264.00	457.00	543.00	290.00	188.00	95.00	60.00	815.00	822.00	-	702.00	-	1,388.00	1,173.00		
2021	40,000.00	82,747.00	75,860.00	74,300.00	70,853.00	64,690.00	64,690.00	57,397.00	45,430.00	44,111.00	26,990.00	8,200.00	4,420.00	119,300.00	98,250.00	88,520.00	76,000.00	36,405.00	236,350.00	229,590.00		
	180.00	480.00	620.00	556.00	553.00	361.00	361.00	519.00	496.00	460.00	198.00	95.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	1,153.00		
	-	775.00	473.00	499.00	597.00	260.00	260.00	461.00	489.00	208.00	188.00	95.00	60.00	784.00	813.00	-	681.00	-	1,163.00	1,405.00		
2022	40,000.00	82,747.00	75,860.00	74,300.00	70,853.00	64,690.00	64,690.00	57,397.00	45,430.00	44,111.00	26,990.00	8,200.00	4,420.00	119,300.00	98,250.00	88,520.00	76,000.00	36,405.00	236,350.00	229,590.00		
	180.00	480.00	620.00	556.00	553.00	361.00	361.00	519.00	496.00	460.00	198.00	95.00	60.00	716.00	735.00	637.00	628.00	320.00	1,316.00	1,153.00		
	-	743.00	500.00	496.00	566.00	218.00	218.00	468.00	461.00	316.00	188.00	95.00	60.00	806.00	803.00	-	702.00	-	1,151.00	1,422.00		

Number of Schools at June 30, 2022
 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.
 Enrollments are based on the annual October district count.

- (1) Building has been demolished
- (2) Building has been sold
- (3) ASSA not completed at time of audit compilation
- (4) No longer a Pre-K center, used for NJ Youth Corp.

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

UNDISTRIBUTED EXPENDITURES - REQUIRED
 MAINTENANCE FOR SCHOOL FACILITIES
 11-000-261-xxx

* School Facilities	Project # (s)	2013*	2014	2015	2016	2017	2018	2019	2020	2021	2022
Vineland Senior High - South	N/A	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	325,655.30
Vineland Senior High - North	N/A	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	259,959.91
Landis Intermediate	N/A	64,369.00	71,769.00	51,307.13	103,713.00	72,197.00	458,125.00	281,347.42	192,861.48	305,016.38	306,837.79
Veterans Memorial Intermediate	N/A	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	85,513.48
Dane Barse	N/A	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	102,000.61
Butler Ave PK Center	N/A	699.00	780.00	-	-	-	-	-	-	-	-
Cunningham Alternative Prog	N/A	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	24,275.49
D'Ippollo Elementary	N/A	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	61,612.48
Wallace Intermediate	N/A	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	157,235.94
Marie Durand Elementary	N/A	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	76,056.59
East Vineland K Center	N/A	1,343.00	1,498.00	-	-	-	-	-	-	-	-
Maurice Fels K Center	N/A	-	-	-	-	-	-	-	-	-	-
Johnstone Elementary	N/A	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	92,823.31
Leuchter PK Center	N/A	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	12,917.16
Mennies Elementary	N/A	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	71,066.08
Pilla Middle School	N/A	-	-	-	-	-	-	110,000.61	75,404.57	119,254.65	119,966.78
Sabater Elementary	N/A	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	24,116.88
Oak and Main PK Center	N/A	1,289.00	1,437.00	221.00	-	6,322.00	269.00	269.00	184.40	291.63	293.37
Dallago Preschool	N/A	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	37,834.00
Petway Elementary	N/A	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	84,335.18
Rossi Intermediate	N/A	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	240,903.02
South Vineland PK Center	N/A	3,239.00	3,611.00	-	-	-	-	-	-	-	-
Winslow Elementary	N/A	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	52,491.04
Almond Road Preschool	N/A	150,598.00	167,911.00	13,522.00	6,298.00	10,046.00	601.00	-	-	-	-
Total School Facilities		1,453,976.00	1,621,129.00	1,376,960.48	1,440,731.00	1,585,086.00	1,805,353.00	1,960,292.85	1,343,765.58	2,125,206.70	2,137,897.40
Other Facilities		668,025.00	744,823.00	1,243,746.35	1,027,886.00	1,239,947.00	1,115,350.31	917,607.00	629,012.50	994,802.66	1,000,743.13
Grand Total		2,122,001.00	2,365,952.00	2,620,706.83	2,468,617.00	2,825,033.00	2,920,703.31	2,877,899.85	1,972,778.08	3,120,009.36	3,138,640.53

* 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, 2022
Unaudited**

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

Source: School District records

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Single Audit Section



FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

1535 HAVEN AVENUE • OCEAN CITY, NJ • 08226

PHONE 609.399.6333 • FAX 609.399.3710

www.ford-scott.com

K-1

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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, 2022, 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 March 13, 2023.

Report on 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.

Report on 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

March 13, 2023



FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

1535 HAVEN AVENUE • OCEAN CITY, NJ • 08226

PHONE 609.399.6333 • FAX 609.399.3710

www.ford-scott.com

K-2

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE REQUIRED BY UNIFORM ADMINISTRATIVE AWARDS (UNIFORM GUIDANCE), AND NEW JERSEY OMB'S CIRCULAR 15-08

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 Federal & State Program

Opinion on Each Major Federal & State Program

We have audited the City of Vineland School District's compliance with the types of compliance requirements described in the *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, 2022. 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.

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 for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal & State Program

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and NJ OMB 15-08. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Vineland School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit 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 with the requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to its Federal and State programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Vineland School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and NJ OMB 15-08 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of Vineland School District's compliance with the requirements of each major federal or state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Vineland School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Vineland School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 City of Vineland School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance which are required to be reported in accordance with the Uniform Guidance or NJ OMB 15-08.

Report on 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 federal or 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 Auditor's Responsibilities for the Audit of Compliance 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

March 13, 2023

CITY OF VINELAND SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
for the Fiscal Year ended June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program Title	Federal AL Number	Federal FAIN Number	Grant or Project Number	Program or Award Amount	Grant Period From To	Balance at June 30, 2021 Account Receivable	Due to Grantor	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures			Balance at June 30, 2022		
										Pass Through	Source	Total	Deferred Revenue	(Accounts Receivable)	Due to Grantor
U.S. Department of Health and Human Services Passed-Through State Department of Health and Human Services General Fund: Medical Assistance Program (SEM)	93.778	206N9MWP	N/A	\$ 387,012	7/1/2021	6/30/2022	\$ -	\$ 397,011.71	\$ 397,011.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund									\$ 397,011.71	\$ -	\$ (397,011.71)	\$ -	\$ -	\$ -	\$ -
U.S. Department of Education Passed-Through State Department Education: Title I	84.010	5010420030	NCLB	3,702,990	7/1/2020	6/30/2021	(664,841.57)	(331,315.17)	1,296,156.74	-	(3,585,102.59)	(3,585,102.59)	-	(1,044,470.16)	-
Title I, Reallocated	84.010	5010420030	NCLB	3,408,798	7/1/2021	6/30/2022	(70,683.17)	(2,172.83)	72,866.00	-	-	-	-	-	-
Title I, Reallocated	84.010	5010420030	NCLB	231,089	7/1/2020	6/30/2021	(298,360.41)	(290,315.48)	597,675.89	-	(476,752.85)	(476,752.85)	-	(57,516.17)	2,172.83
Title I, Reallocated	84.010	5010420030	NCLB	231,089	7/1/2021	6/30/2022	(658,587.62)	(1,149,228.67)	1,807,816.29	-	(3,014,884.48)	(3,014,884.48)	-	(804,012.25)	-
Title I, Reallocated	84.010	5010420030	NCLB	640,203	7/1/2020	6/30/2021	(6,487.78)	(11,201.22)	19,689.00	-	(83,726.50)	(83,726.50)	-	(5,644.28)	-
Title I, Reallocated	84.010	5010420030	NCLB	665,500	7/1/2021	6/30/2022	(19,377.91)	(993.09)	66,881.00	-	(411,421.42)	(411,421.42)	-	(40,817.42)	-
L.D.E.A. Part B, Basic Regular	84.027	H027A210100	FT	2,848,057	7/1/2020	6/30/2021	(16,260.00)	(16,260.00)	16,260.00	-	-	-	-	-	-
L.D.E.A. Part B, Basic Regular	84.173	H173A200114	FT	94,574	7/1/2020	6/30/2021	(222,686.86)	(11,527.14)	234,214.00	-	(29,089.18)	(29,089.18)	-	(8,993.51)	-
L.D.E.A. Part B, Preschool	84.173	H173A210114	FT	93,961	7/1/2021	6/30/2022	(24,227.97)	(227,224.03)	251,452.00	-	(392,706.48)	(392,706.48)	-	(0.00)	-
ARP L.D.E.A. Part B, Basic Regular	84.027X	H027A200100	FT	547,168	7/1/2021	6/30/2022	(283,028.13)	(1,832.84)	674,528.44	-	(681,763.19)	(681,763.19)	-	(290,262.89)	-
Perkins	84.048A	V048A200030	N/A	100,591	7/1/2020	6/30/2021	(19,377.91)	(993.09)	20,371.00	-	(59,425.73)	(59,425.73)	-	(16,110.64)	-
Perkins	84.048A	V048A210030	N/A	60,202	7/1/2021	6/30/2022	(24,227.97)	(227,224.03)	251,452.00	-	(392,706.48)	(392,706.48)	-	(0.00)	-
Title IA	84.367A	S367A200029	N/A	587,473	7/1/2020	6/30/2021	(52,114.16)	(1,832.84)	53,947.00	-	(154,445.97)	(154,445.97)	-	(50,844.13)	-
Title IA	84.367A	S367A210029	N/A	418,624	7/1/2021	6/30/2022	(16,260.00)	(16,260.00)	16,260.00	-	-	-	-	-	-
Title III	84.365A	S365A200030	N/A	182,263	7/1/2020	6/30/2021	(222,686.86)	(11,527.14)	234,214.00	-	(29,089.18)	(29,089.18)	-	(8,993.51)	-
Title III	84.365A	S365A180030	N/A	181,213	7/1/2021	6/30/2022	(283,028.13)	(1,832.84)	101,969.00	-	(154,445.97)	(154,445.97)	-	(50,844.13)	-
Title III, Immigrant	84.365A	S365A200030	N/A	18,978	7/1/2020	6/30/2021	(16,260.00)	(16,260.00)	16,260.00	-	-	-	-	-	-
Title IV	84.424	S424A200031	N/A	236,755	7/1/2020	6/30/2021	(222,686.86)	(11,527.14)	234,214.00	-	(29,089.18)	(29,089.18)	-	(8,993.51)	-
Title IV	84.424	S424A210031	N/A	107,275	7/1/2021	6/30/2022	(24,227.97)	(227,224.03)	251,452.00	-	(392,706.48)	(392,706.48)	-	(0.00)	-
ESSER	84.425	S425D200027	N/A	2,913,535	3/13/2020	9/30/2024	(1,129,961.69)	(1,129,961.69)	1,836,881.00	-	(16,111,860.50)	(16,111,860.50)	-	(14,274,996.50)	-
ESSER II	84.425	S425D200027	N/A	11,777,381	3/13/2020	9/30/2024	(283,028.13)	(1,832.84)	674,528.44	-	(681,763.19)	(681,763.19)	-	(290,262.89)	-
ESSER III	84.425	S425D200027	N/A	26,468,902	3/13/2020	9/30/2024	(1,129,961.69)	(1,129,961.69)	3,577,424.37	-	(4,739,625.44)	(4,739,625.44)	-	(2,292,162.75)	-
ARP - Mental Health	84.425	S425D200027	N/A	445,613	3/13/2020	9/30/2024	(1,129,961.69)	(1,129,961.69)	1,836,881.00	-	(16,111,860.50)	(16,111,860.50)	-	(14,274,996.50)	-
ARP - Accelerated Learning	84.425	S425D200027	N/A	755,812	3/13/2020	9/30/2024	(1,129,961.69)	(1,129,961.69)	1,836,881.00	-	(16,111,860.50)	(16,111,860.50)	-	(14,274,996.50)	-
CARES - Digital Divide	84.425	S425D200027	N/A	2,086,019	7/16/2020	10/31/2020	(1,129,961.69)	(1,129,961.69)	755,812.00	-	(755,812.00)	(755,812.00)	-	(22,166.10)	-
Corona Virus Relief Fund	21.019	SL100989	N/A	1,069,770	7/1/2020	6/30/2021	(3,745,617.26)	(181,315.44)	15,331,544.28	-	(30,518,802.43)	(30,518,802.43)	-	(18,938,046.24)	-
Total Special Revenue Fund							(4,055,113.81)	(181,315.44)	22,992,703.52	-	(38,715,460.16)	(38,715,460.16)	-	(19,790,043.28)	-
U.S. Department of Agriculture Passed-through State Department of Education: Enterprise Fund: NSLP Equipment Grant	10.579	N/A	N/A	6,369	7/1/2020	6/30/2021	(3,745,617.26)	(181,315.44)	15,331,544.28	-	(30,518,802.43)	(30,518,802.43)	-	(18,938,046.24)	-
National School Lunch Program	10.555	2120NJ304H1099	N/A	5,587,473	7/1/2021	6/30/2022	(306,496.55)	(306,496.55)	4,890,149.47	-	(5,567,473.27)	(5,567,473.27)	-	(677,323.80)	-
National School Lunch Program	10.555	2021NJ304H1099	N/A	2,302,969	7/1/2020	6/30/2021	(306,496.55)	(306,496.55)	306,496.55	-	-	-	-	-	-
National School Breakfast Program	10.553	2121NJ304H1099	N/A	1,688,676	7/1/2021	6/30/2022	(306,496.55)	(306,496.55)	1,515,969.82	-	(1,668,675.56)	(1,668,675.56)	-	(154,705.74)	-
National School Snack Program	10.555	2120NJ304H1099	N/A	45,977	7/1/2021	6/30/2022	(306,496.55)	(306,496.55)	41,870.00	-	(45,977.00)	(45,977.00)	-	(4,107.00)	-
Fresh Fruit & Vegetable Program	10.582	2120NJ304H1603	N/A	67,516	7/1/2021	6/30/2022	(306,496.55)	(306,496.55)	61,657.10	-	(67,515.60)	(67,515.60)	-	(5,658.50)	-
Food Distribution Program	10.558	2021NJ304H1099	N/A	443,635	7/1/2021	6/30/2022	(306,496.55)	(306,496.55)	443,635.24	-	(443,635.24)	(443,635.24)	-	(5,658.50)	-
Total Enterprise Fund							(306,496.55)	(306,496.55)	7,264,147.53	-	(7,799,646.02)	(7,799,646.02)	-	(841,995.04)	-
Total Federal Financial Awards							(4,055,113.81)	(181,315.44)	22,992,703.52	-	(38,715,460.16)	(38,715,460.16)	-	(19,790,043.28)	-

CITY OF VINELAND SCHOOL DISTRICT
Schedule of Expenditures of State Financial Assistance
for the Fiscal Year ended June 30, 2022

State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	Balance at June 30, 2021			Due to Grantor	City/County (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments / Repayment Years' Balances	Balance at June 30, 2022		MEMO
			(Accounts Receivable)	Deferred Revenue	Due to Grantor						(Accounts Receivable)	Interfund Payable	
State Department of Education													
General Fund:													
Equalization Aid	22-495-034-5120-078	\$ 92,820,557.00	7/1/2021	6/30/2022	\$	\$ 83,538,301.30	\$ (92,820,557.00)	\$ (9,282,055.70)	\$	\$ (9,282,055.70)	\$ 92,820,557.00		
Categorical Special Education Aid	22-495-034-5120-089	5,294,946.00	7/1/2021	6/30/2022		4,765,451.40	(5,294,946.00)	(529,494.60)		(529,494.60)	5,294,946.00		
Categorical Security Aid	22-495-034-5120-084	3,354,282.00	7/1/2021	6/30/2022		3,018,853.80	(3,354,282.00)	(335,428.20)		(335,428.20)	3,354,282.00		
Adjustment Aid	22-495-034-5120-085	31,132,988.00	7/1/2021	6/30/2022		28,140,637.10	(31,132,988.00)	(2,992,350.90)		(2,992,350.90)	31,132,988.00		
School Choice Aid	22-495-034-5120-068	60,011.00	7/1/2021	6/30/2022		54,009.90	(60,011.00)	(6,001.10)		(6,001.10)	60,011.00		
Subtotal State Aid Public:						119,517,653.50	(132,682,781.00)	(13,165,330.50)		(13,165,330.50)	132,682,781.00		
Additional Non Public Transportation Aid	21-495-034-5120-014	148,030.00	7/1/2020	6/30/2021	(148,030.00)	148,030.00	(141,520.00)	(141,520.00)		(141,520.00)	148,030.00		
Additional Non Public Transportation Aid	22-495-034-5120-014	141,326.00	7/1/2021	6/30/2022		4,314,685.70	(4,794,073.00)	(479,407.30)		(479,407.30)	4,794,073.00		
Categorical Transportation Aid	22-495-034-5120-014	4,794,073.00	7/1/2021	6/30/2022	(2,021,639.00)	2,021,639.00	(2,713,209.00)	(2,713,209.00)		(2,713,209.00)	2,021,639.00		
Extrordinary Aid	22-495-034-5120-044	5,021,639.00	7/1/2020	6/30/2021	(2,021,639.00)	4,592,288.39	(4,961,942.34)	(369,153.95)		(369,153.95)	4,961,942.34		
Extrordinary Aid	22-495-034-5120-044	4,961,942.34	7/1/2021	6/30/2022	(2,408,029.97)	160,883,947.35	(175,851,795.34)	(17,376,175.75)		(17,376,175.75)	182,745,076.19		
Alyssa's Law Security Grant	N/A	527,555.00	7/1/2021	6/30/2022				(527,555.00)		(527,555.00)	527,555.00		
On-Behalf Teachers' Pension and Annuity Fund	22-495-034-5098-002	24,355,196.00	7/1/2021	6/30/2022		24,355,196.00	(24,355,196.00)	-		-	24,355,196.00		
On-Behalf Teachers' Pension and Annuity Fund	22-495-034-5098-001	5,690,358.00	7/1/2021	6/30/2022		5,690,358.00	(5,690,358.00)	-		-	5,690,358.00		
On-Behalf Teachers' Pension & Annuity Fund - Non-contributory Insurance	22-495-034-5098-004	5,156.00	7/1/2021	6/30/2022		5,156.00	(5,156.00)	-		-	5,156.00		
Reimbursed TPAF Social Security Contributions	21-495-034-5096-002	4,723,613.85	7/1/2020	6/30/2021	(238,360.97)	238,360.97	(4,961,942.34)	(369,153.95)		(369,153.95)	4,723,613.85		
Reimbursed TPAF Social Security Contributions	22-495-034-5096-002	4,961,942.34	7/1/2021	6/30/2022	(2,408,029.97)	160,883,947.35	(175,851,795.34)	(17,376,175.75)		(17,376,175.75)	182,745,076.19		
Special Revenue Fund:													
Preschool Education Aid	22-495-034-5120-086	17,331,702.00	7/1/2021	6/30/2022		15,598,331.80	(17,414,951.42)	(1,733,170.20)		(1,733,170.20)	17,331,702.00		
Preschool Education Aid	22-495-034-5120-086	17,331,702.00	7/1/2020	6/30/2021	(1,010,106.94)	1,010,106.94	(1,010,106.94)	-		-	1,010,106.94		
DECE Wrap Around	22-495-034-5120-086	123,012.00	7/1/2021	6/30/2022		123,012.00	(122,943.04)	68.96		68.96	123,012.00		
DECE Wrap Around	21-495-034-5120-086	138,334.00	7/1/2020	6/30/2021	1,374.80			1,374.80		1,374.80	138,334.00		
N.J. Nonpublic Aid:													
Nonpublic Aid	22-100-034-5120-070	36,960.00	7/1/2021	6/30/2022		36,960.00	(36,960.00)	-		-	36,960.00		
Nonpublic Aid	22-100-034-5120-044	18,857.50	7/1/2021	6/30/2022		18,857.50	(19,458.12)	(598.62)		(598.62)	18,857.50		
Textbook Aid	22-100-034-5120-054	23,847.00	7/1/2020	6/30/2021	1,544.55			1,544.55		1,544.55	23,847.00		
Textbook Aid	22-100-034-5120-054	23,847.00	7/1/2020	6/30/2021							23,847.00		
ESL	22-100-034-5120-068	13,338.00	7/1/21	6/30/2022		13,338.00	(1,882.99)	(1,882.99)		(1,882.99)	13,338.00		
ESL	22-100-034-5120-373	13,860.00	7/1/2021	6/30/2022		13,860.00	(13,337.95)	522.05		522.05	13,337.95		
Technology Aid													
Auxiliary Services:													
Compensatory Education	22-100-034-5120-068	151,390.00	7/1/2021	6/30/2022		151,390.00	(89,149.80)	82,240.20		82,240.20	151,390.00		
Handicapped Services:													
Supplemental Instruction	22-100-034-5120-066	44,108.00	7/1/2021	6/30/2022		44,108.00	(44,108.00)	-		-	44,108.00		
Supplemental Instruction	21-100-034-5120-066	493,783.00	7/1/2020	6/30/2021				49,004.45		49,004.45	493,783.00		
Examination & Classification	22-100-034-5120-066	58,171.00	7/1/2021	6/30/2022		58,171.00	(53,039.99)	5,131.01		5,131.01	53,039.99		
Corrective Speech	22-100-034-5120-067	43,524.00	7/1/2021	6/30/2022		43,524.00	(26,226.00)	17,298.00		17,298.00	26,226.00		
Non-Public Security	22-100-034-5120-509	57,750.00	7/1/2021	6/30/2022		57,750.00	(57,180.16)	569.84		569.84	57,180.16		
Non-Public Security	21-100-034-5120-509	65,450.00	7/1/2020	6/30/2021							64,476.55		
SDA Facilities Grants	N/A	1,782,010.00	7/1/2021	6/30/2022		1,782,010.00	(654,308.20)	1,127,701.80		1,127,701.80	1,782,010.00		
CCOET	N/A	104,153.84	7/1/2016	6/30/2022		56,875.16	(15,975.55)	42,888.61		42,888.61	61,255.23		
Family Friendly Centers	22-100-034-5120-066	53,700.00	7/1/2021	6/30/2022		53,700.00	(31,617.34)	22,083.40		22,083.40	53,700.00		
Family Friendly Centers	21-100-034-5120-066	45,463.00	7/1/2020	6/30/2021	(20,736.14)	34,086.00	(13,358.86)	-		-	45,463.00		
NJ Youth Corps - Rise	N/A	54,500.00	7/1/2019	6/30/2020							54,500.00		
NJ Youth Corps	AD0Y123	302,795.00	7/1/2021	6/30/2022		302,795.00	(372,734.65)	(69,939.65)		(69,939.65)	302,795.00		
NJ Youth Corps	AD0Y123	380,000.00	7/1/2020	6/30/2021	(42,785.10)	42,785.10	(69,939.65)	-		-	380,000.00		
Total Special Revenue Fund						1,068,982.10	(16,997,234.07)	2,097,457.93		2,097,457.93	38,066,746.19		
New Jersey Economic Development Authority / Capital Projects Fund:													
Capital Projects Fund:													
Capital Projects Fund	5390-005-000-000	11,700,000.00	Open	Open							11,700,000.00		
Capital Projects Fund	5390-005-000-000	44,590,081.76	Open	Open							44,590,081.76		
Capital Projects Fund	5390-003-002-0099	17,942,514.03	Open	Open							17,942,514.03		
Total Capital Projects Fund											74,100,595.79		
Total State Financial Assistance													
Total State Financial Assistance													
Enterprise Fund:													
National School Lunch Program (State Share)	0222-100-010-3390-023	125,290.73	7/1/2021	6/30/2022		114,007.43	(125,290.73)	(11,283.30)		(11,283.30)	125,290.73		
Total Enterprise Fund													
Total State Financial Assistance													
Total State Financial Assistance													

Less: On-Behalf TPAF Pension: (24,355,196.00)
 Pension Contributions (5,690,358.00)
 Post Retirement Medical (5,156.00)
 Non-contributory Insurance
 SDA Expenditures
 Total for State Financial Assistance-Major Program Determination \$ (164,873,805.19)

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

**CITY OF VINELAND SCHOOL DISTRICT
NOTES TO THE SCHEDULES OF EXPENDITURES OF AWARDS
AND FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2022**

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 (\$275,721.00) for the general fund and (\$14,572,079.02) 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:

Fund	Federal	State	Local	On Behalf TPAF	
				Pension	Total
General Fund	\$ 397,011.71	\$ 175,851,793.34	\$	\$ (30,050,710.00)	\$ 146,198,095.05
Special Revenue Fund	30,525,171.78	18,947,234.07	388,814.76		49,861,220.61
Food Service Fund	7,793,276.67	125,290.73			7,918,567.40
Total	\$ <u>38,715,460.16</u>	\$ <u>194,924,318.14</u>	\$ <u>388,814.76</u>	\$ <u>(30,050,710.00)</u>	\$ <u>203,977,883.06</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, 2022
(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, 2022. 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, 2022.

VINELAND SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDING JUNE 30, 2022

I. SUMMARY OF AUDITORS RESULTS

Financial Statements

Type of auditor's report issued: Unmodified Opinion

Internal control over financial reporting:

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

Noncompliance material to basic financial statements noted? No

Federal Awards

Internal control over major programs:

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

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

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

Identification of major programs:

<u>AL Numbers</u>	<u>FAIN#</u>	<u>Name of Federal Program or Cluster</u>
<u>State Fiscal Stabilization Fund Under Coronavirus Relief Fund, Relief Aid, & Economic Security Act Aid</u>		
84.425	S425D200027	ARP – ESSER
84.425	S425D200027	ARP – ESSER II
84.425	S425D200027	ARP – ESSER III
84.425	S425D200027	ARP – Mental Health
84.425	S425D200027	ARP – Accelerated Learning
84.425	S425D200027	ARP – Cares Digital Divide
<u>Special Education Cluster of Programs</u>		
84.027	H027A200100	I.D.E.A. Part B, Basic Regular
84.173	H173A200114	I.D.E.A. Part B, Preschool
84.027x	H027A200100	ARP - I.D.E.A. Part B, Basic Regular

Dollar threshold used to distinguish between type A and type B programs: \$1,161,463.80

Auditee qualified as low-risk auditee? Yes

VINELAND SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDING JUNE 30, 2022
(CONTINUED)

I. SUMMARY OF AUDITORS RESULTS (CONTINUED)

State Awards

Dollar threshold used to distinguish between type A and Type B Programs:	\$3,000,000
Auditee qualified as low-risk auditee?	Yes
Internal Control over major programs:	
1) Material weakness identified?	No
2) Significant Deficiencies identified?	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified Opinion
Any audit findings disclosed that are required to be reported in accordance with NJ OMB Circular Letter 15-08?	No
Identification of major programs:	

GMIS Numbers

Name of State Program

State Aid Public Cluster

495-034-5120-078	Equalization Aid
495-034-5120-089	Special Education Aid
495-034-5120-084	Security Aid
495-034-5120-085	Adjustment Aid
495-034-5120-068	School Choice Aid

VINELAND SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDING JUNE 30, 2022
(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.