

**Annual Comprehensive  
Financial Report**

**of the**

**City of Vineland Board of Education**

**Vineland, New Jersey**

**For the Year Ended June 30, 2023**



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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

January 15, 2024

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, 2023, 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, 2023.

## **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, 2023, 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,

*Alfonso Q. Llano*

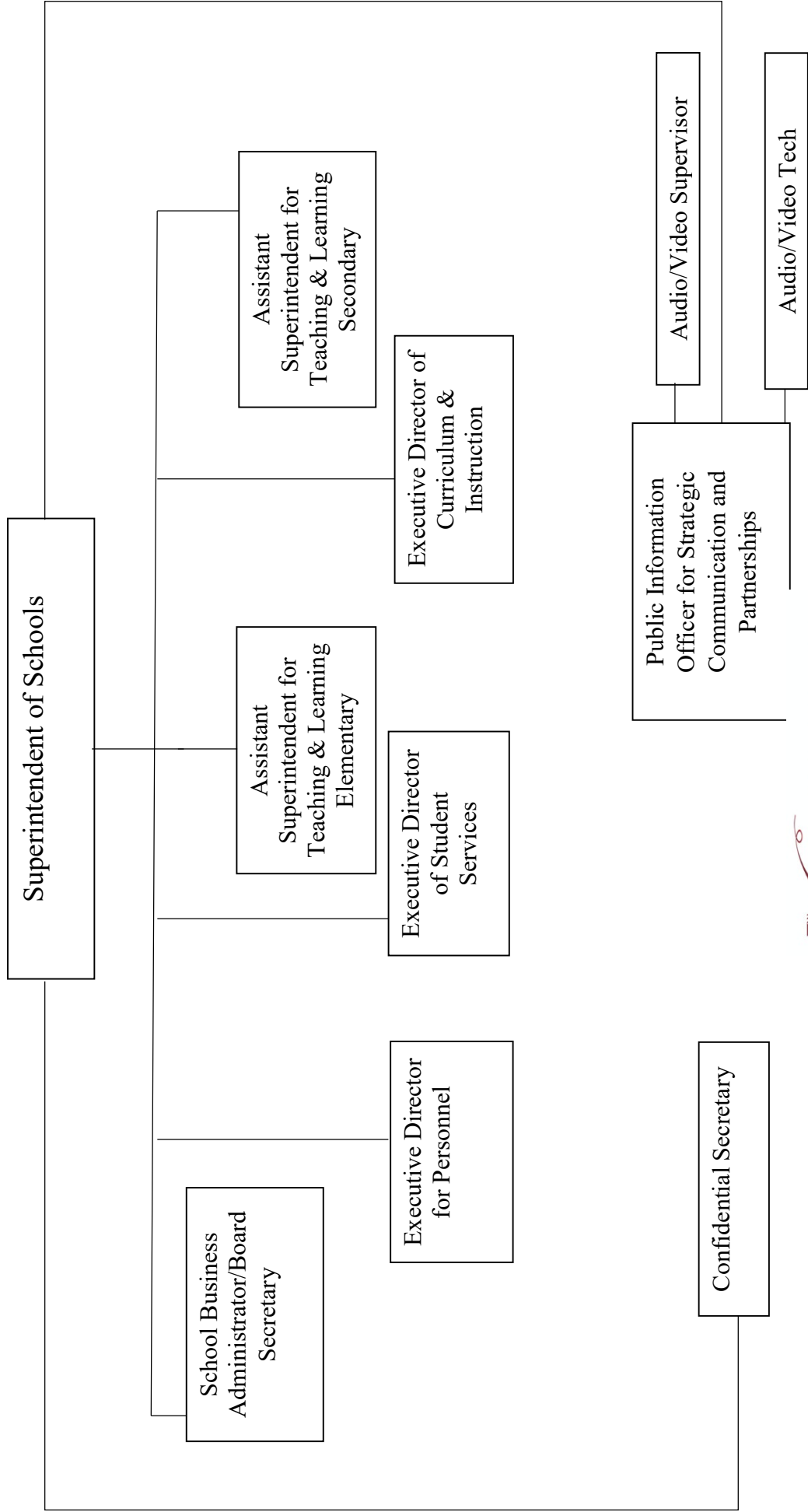
Alfonso Q. Llano  
Superintendent

*Scott A. Musterel*

**Scott A. Musterel**  
School Business Administrator / Board Secretary

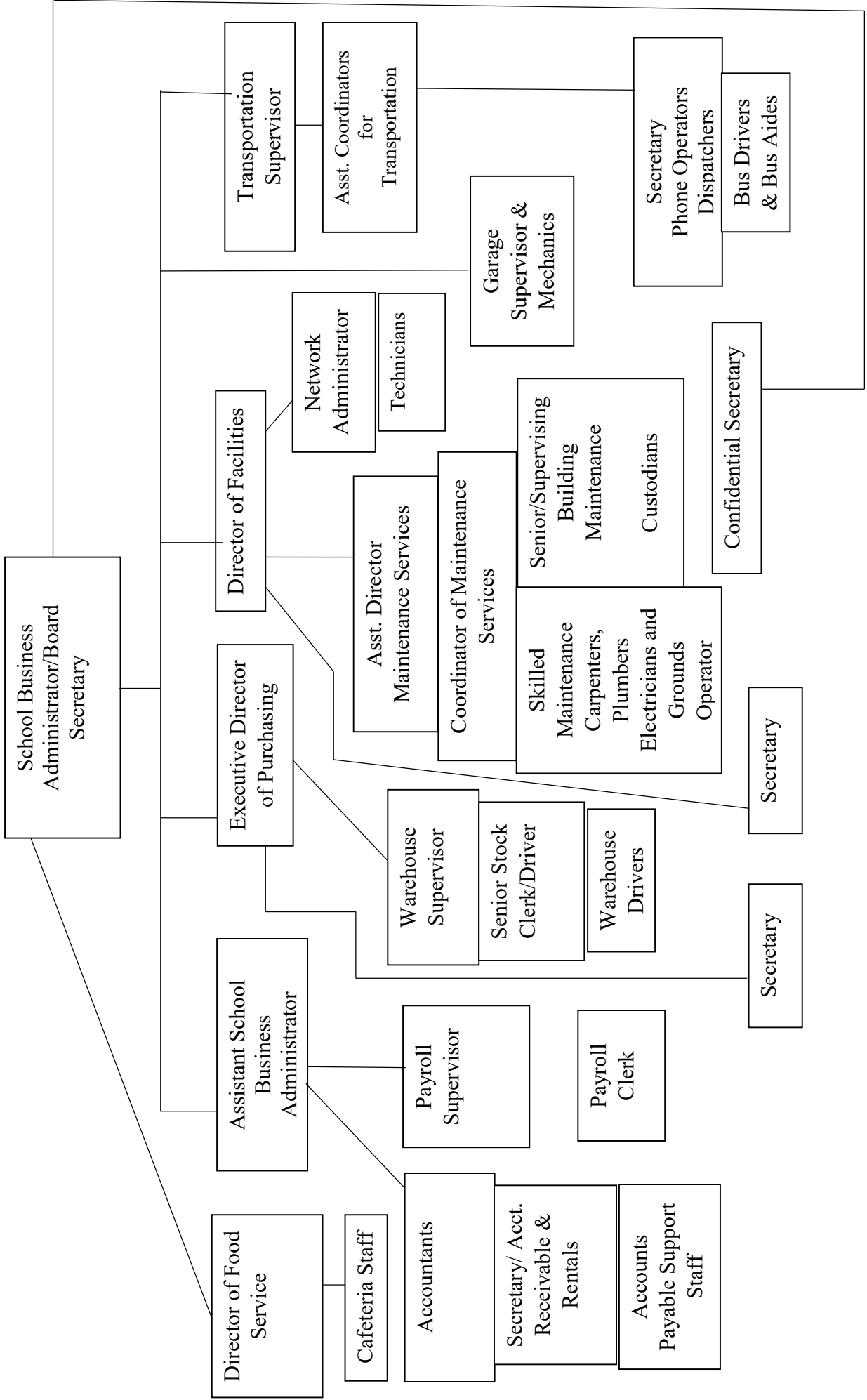


Vineland Public Schools  
 Organization Chart  
 2023-2024



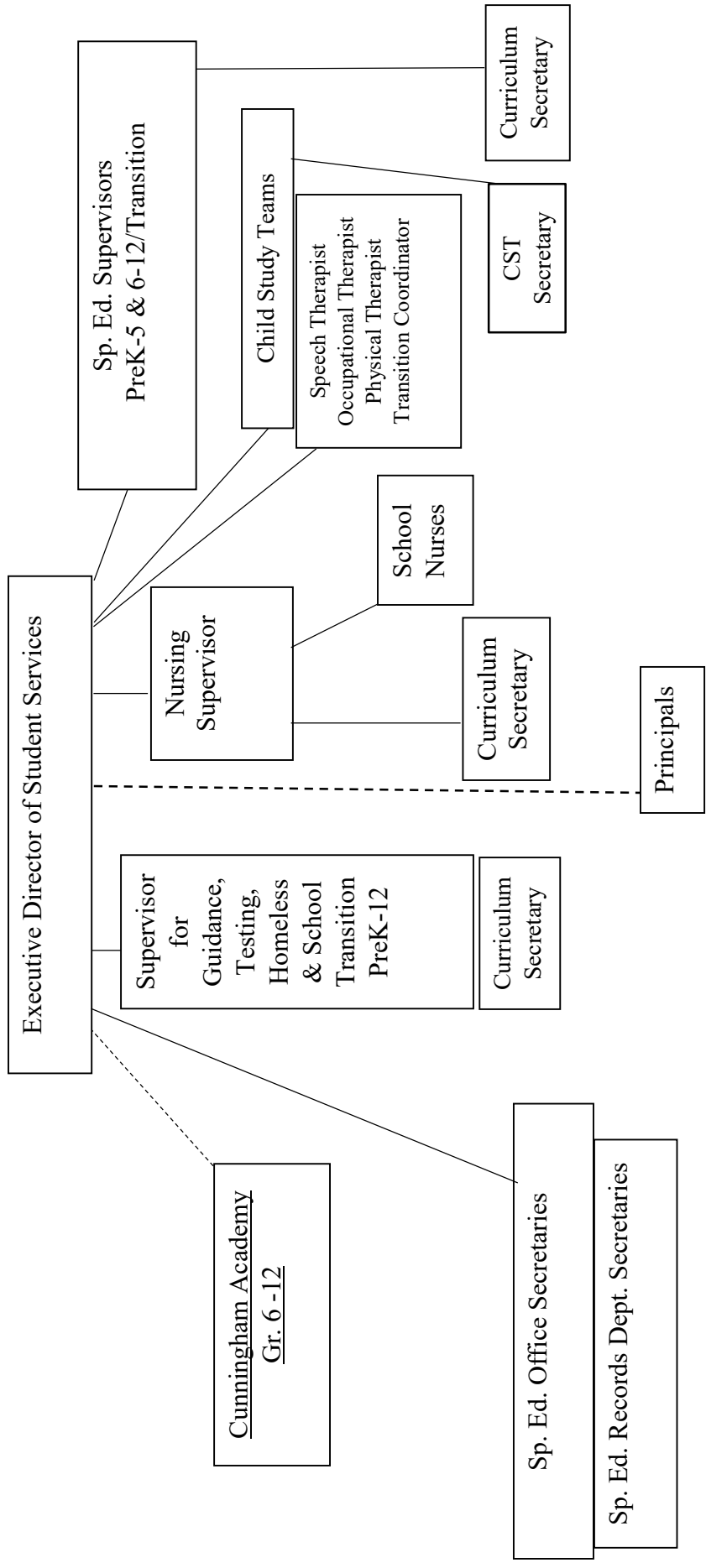
Organization Chart  
2023-2024

**Business Office**



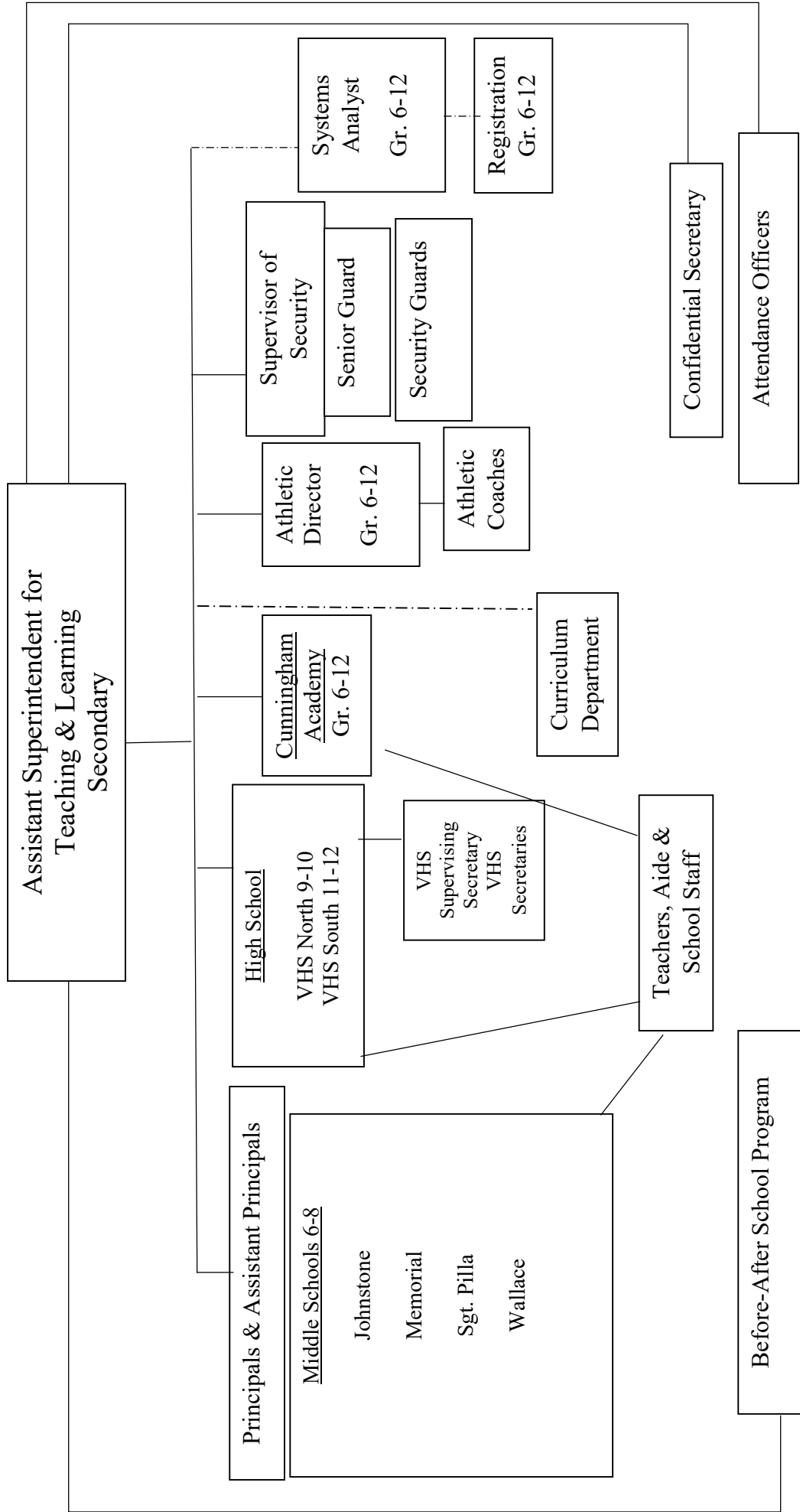


**Organization Chart  
2023-2024**





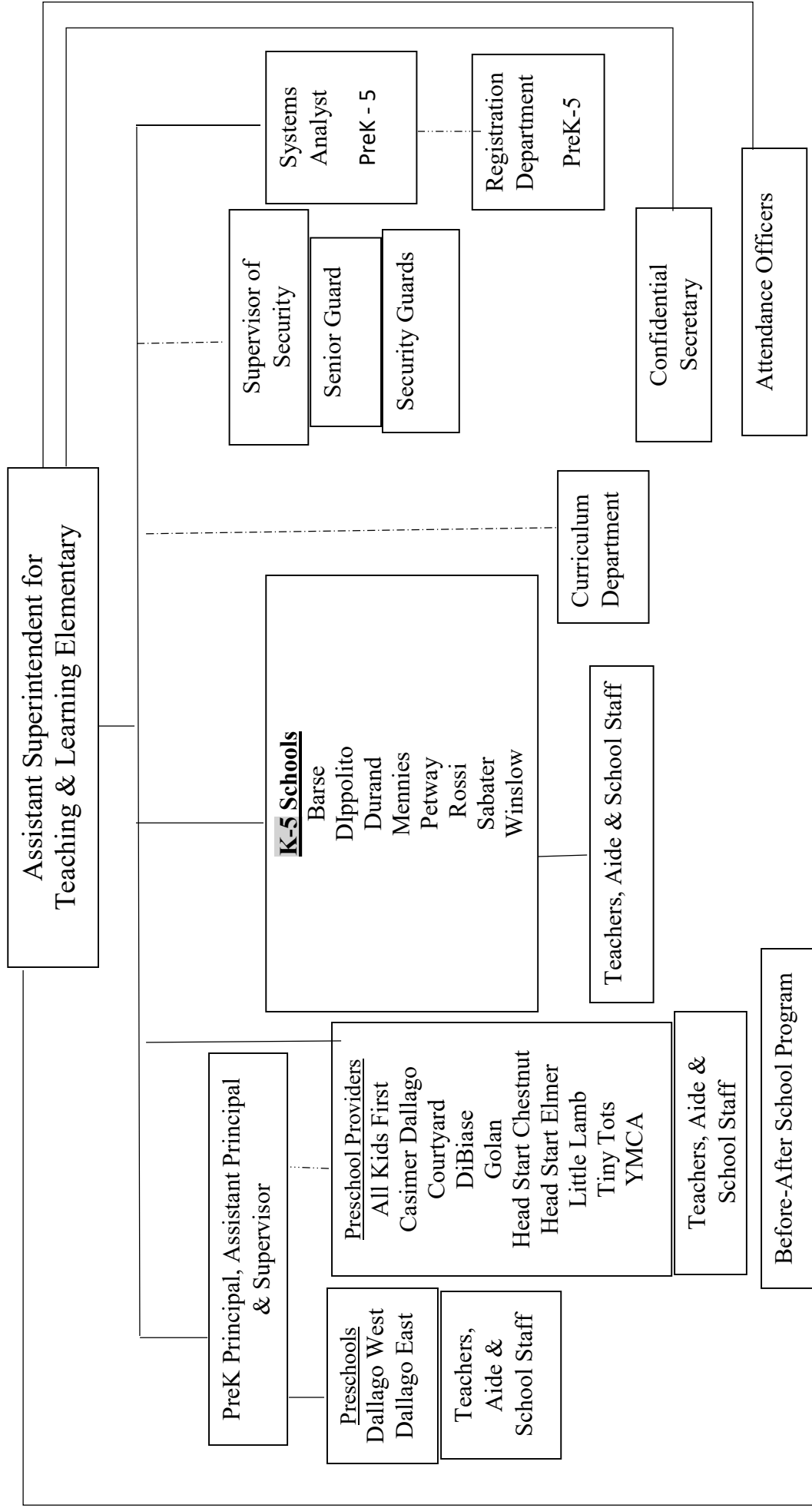
**Organization Chart  
2023-2024**







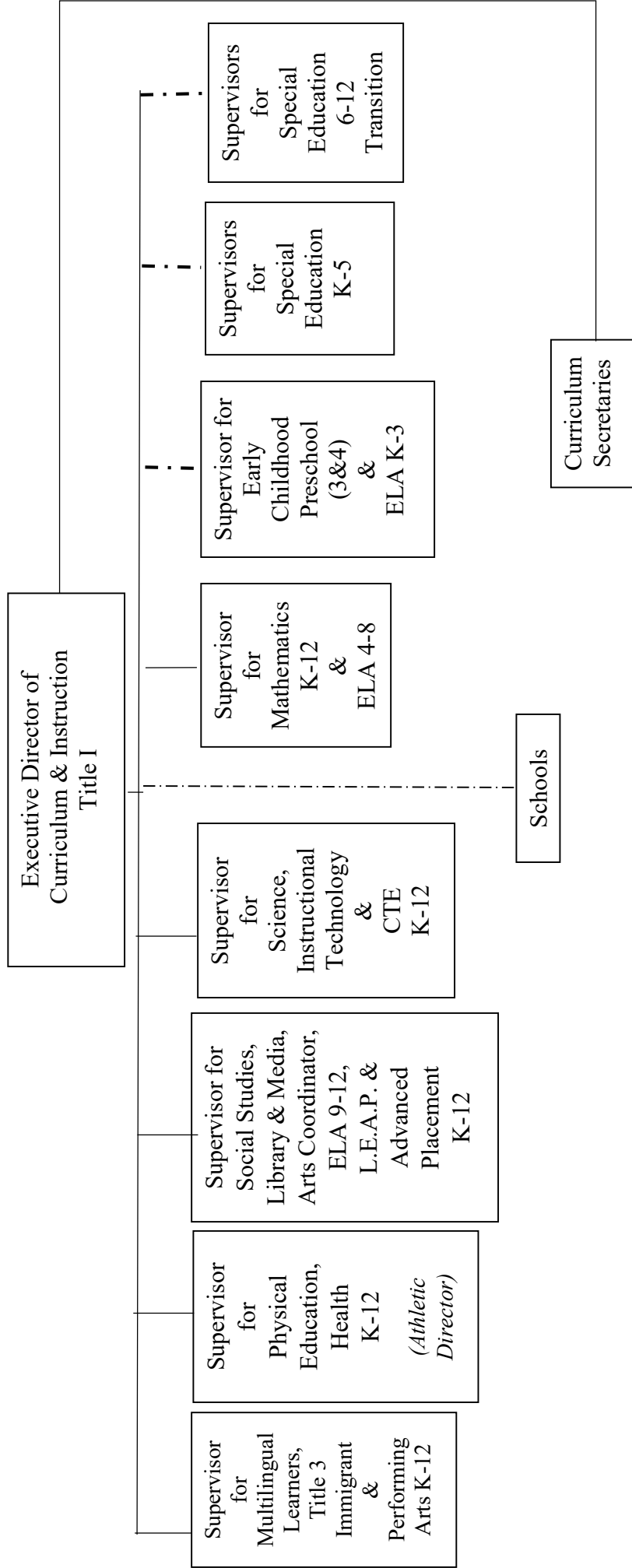
Vineland Public Schools  
 Organization Chart  
 2023-2024





Organization Chart  
2023-2024

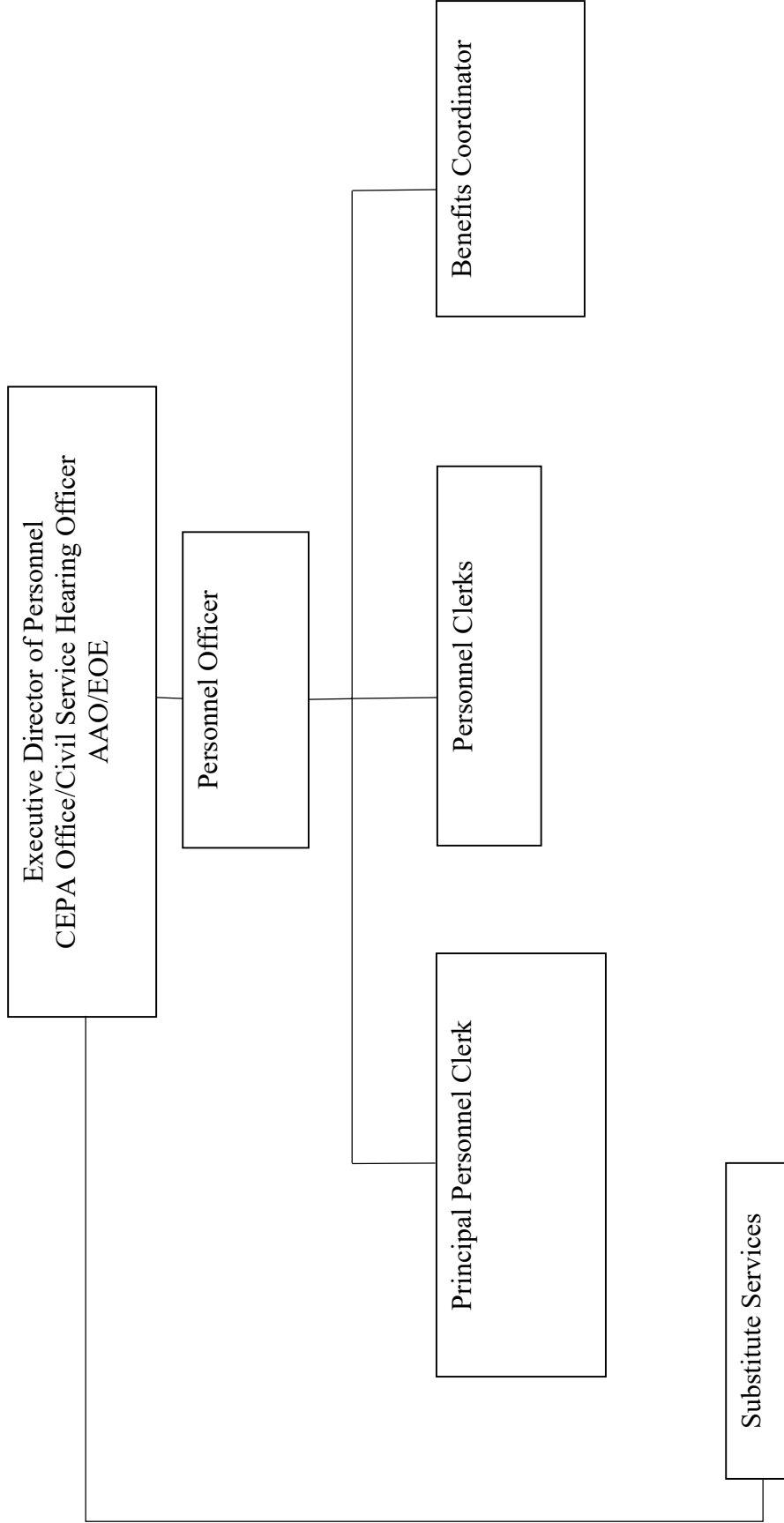
**Office of Curriculum and Instruction**





Organization Chart  
2023-2024

**Personnel Office**



**CITY OF VINELAND  
BOARD OF EDUCATION**

**ROSTER OF OFFICIALS  
JUNE 30, 2023**

<b><u>Members of the Board of Education</u></b>		<b><u>Term</u></b>
Meghan Spinelli	President	2023
Kimberly Codispoti	Vice President	2025
Inez Acosta	Member	2024
Renee Fabbri	Member	2024
Nicholas Fiocchi	Member	2025
Cedric Holmes	Member	2026
Dennis Rivera	Member	2026
F. John Sbrana	Member	2025
Alix Silva	Member	2024

**SUPERINTENDENT**

Alfonso Llano

**BOARD SECRETARY / SCHOOL BUSINESS ADMINISTRATOR**

Scott A. Musterel

**TREASURER OF SCHOOL MONIES**

Carmen DiGiorgio

**CITY OF VINELAND  
BOARD OF EDUCATION**

**CONSULTANTS AND ADVISORS  
JUNE 30, 2023**

**INDEPENDENT AUDITOR**

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

**ATTORNEY**

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



## **Financial Section**







# FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

1535 HAVEN AVENUE • OCEAN CITY, NJ • 08226

PHONE 609.399.6333 • FAX 609.399.3710

[www.ford-scott.com](http://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, 2023, 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, 2023, 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 January 15, 2024, 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

January 15, 2024



## **Required Supplementary Information – Part I**



**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023  
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, 2023. 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 2023 are as follows:

- In total, net position increased \$12,285,357.85 which represents a 9 percent increase from 2022.
- General revenues accounted for \$171,881,731.66 in revenue or 69 percent of all revenues. Program specific revenues in the form of charges for services and operating and capital grants and contributions accounted for \$76,022,133.76 or 31 percent of total revenues of \$247,903,865.42.
- Total assets of governmental activities increased by \$9,096,826.90, as cash and cash equivalents decreased by \$9,573,807.44, receivables increased by \$15,177,179.93, and capital assets (net) increased by \$5,388,109.84.
- The School District had \$235,618,507.57 in expenses; \$76,022,133.76 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes and state aid) of \$171,881,731.66 and previous year's surplus funds were adequate to provide for these programs.
- Among governmental funds, the General Fund had \$209,044,266.24 in revenues, \$212,328,783.56 in expenditures and net transfers from and to other funds in the amount of \$1,597,492.44. The General Fund's fund balance decreased \$1,687,024.88 from 2022.

**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, 2023  
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, 2023  
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 2023 and 2022.

**Table 1 - Net Assets**

	2023	2022
<b>Assets</b>		
Current and Other Assets	\$ 41,698,439.83	\$ 43,127,513.78
Capital Assets	175,524,874.54	164,433,995.82
Deferred Outflows of Resources	1,968,180.00	634,000.00
Total Assets	219,191,494.37	208,195,509.60
<b>Liabilities</b>		
Long-Term Liabilities	52,594,568.01	47,133,985.89
Other Liabilities	15,108,941.10	7,538,546.30
Deferred Inflows of Resources	9,448,417.00	23,768,767.00
Total Liabilities	77,151,926.11	78,441,299.19
<b>Net Position</b>		
Invested in Capital Assets, Net of Debt	169,986,060.81	164,433,995.82
Restricted	33,042,733.60	31,257,397.50
Unrestricted	(60,989,226.15)	(65,937,182.91)
Total Net Position	\$ 142,039,568.26	\$ 129,754,210.41

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**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023  
UNAUDITED (CONTINUED)**

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

Table 2 shows changes in net position for 2023 and 2022.

**Table 2 - Changes in Net Assets**

	2023	2022
<b>Revenues</b>		
Program Revenues:		
Charges for Services	\$ 2,282,253.51	\$ 8,779,214.23
Operating Grants and Contributions	73,739,880.25	83,916,385.33
General Revenues:		
Property Taxes	27,788,147.00	26,719,372.00
Grants and Entitlements	142,175,128.94	140,960,431.71
Other	1,918,455.72	962,228.44
Total Revenues	247,903,865.42	261,337,631.71
<b>Program Expenses</b>		
Instruction	119,070,348.91	125,220,582.38
Support Services:		
Tuition	5,525,392.16	5,852,677.91
Related Services - Pupils and Instructional Staff	51,020,921.94	53,716,106.73
General & School Administration & Central Services	11,864,495.40	11,892,224.33
Maintenance of Facilities	22,342,987.92	18,443,793.63
Pupil Transportation	13,290,404.15	13,681,328.77
Special Schools		
Internal Service Fund - Student Transportation	431,648.68	7,156,871.39
Interest	86,176.88	46,809.77
Transfer to Charter Schools	5,036,596.00	4,845,084.00
Food Service	6,949,535.53	5,782,046.00
Total Expenses	235,618,507.57	246,637,524.91
Increase (Decrease) in Net Position	\$ 12,285,357.85	\$ 14,700,106.80

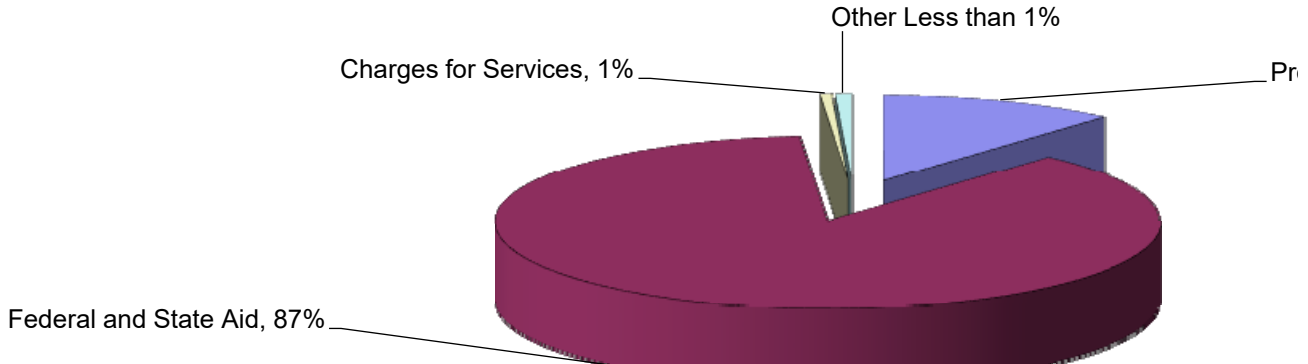
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**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023  
UNAUDITED (CONTINUED)**

**Governmental Activities**

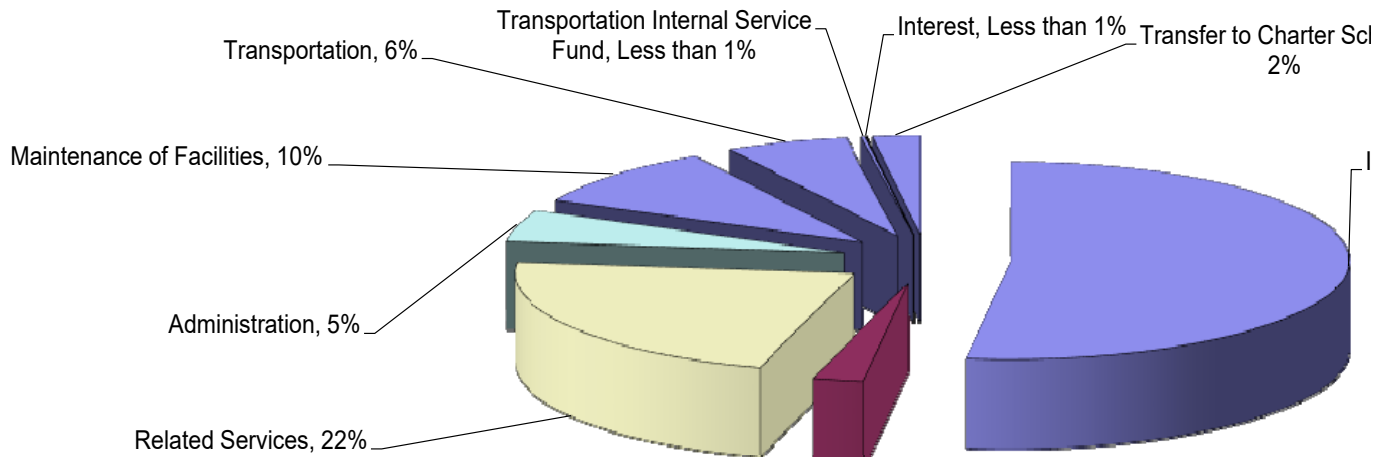
Property taxes made up 12 percent of revenues for governmental activities for the City of Vineland School District for year 2023. The District's total revenues were \$240,470,632.78 for the year ended June 30, 2023. Federal, state, and local grants accounted for 87 percent of revenue.

**SOURCES OF REVENUE FOR 2023**



The total cost of all program and services was \$228,668,972.04. Instruction comprises 52 percent of District expenses.

**EXPENSES FOR 2023**



**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023  
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 \$483,697.11.
- Charges for food services represent \$944,745.87 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 \$6,485,988.21.

**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.

	<b>2023</b>		<b>2022</b>	
	<b>Total Cost of Services</b>	<b>Net Cost of Services</b>	<b>Total Cost of Services</b>	<b>Net Cost of Services</b>
Instruction	\$ 119,070,348.91	\$ 90,569,843.55	\$ 125,220,582.38	\$ 88,513,088.35
Support Services:				
Tuition	5,525,392.16	5,525,392.16	5,852,677.91	5,852,677.91
Related Services Pupils and Instructional	51,020,921.94	23,340,794.63	53,716,106.73	17,314,910.59
General & School Administration & Centr	11,864,495.40	11,931,393.22	11,892,224.33	10,756,682.27
Maintenance of Facilities	22,342,987.92	22,447,477.46	18,443,793.63	16,707,323.39
Pupil Transportation	13,290,404.15	13,374,259.11	13,681,328.77	12,374,952.12
Internal Service Fund	431,648.68	431,648.68	7,156,871.39	(96,662.95)
Interest	86,176.88	86,176.88	46,809.77	46,809.77
Capital Grants	-	(12,666,009.33)	-	-
Transfer to Charter Schools	5,036,596.00	5,036,596.00	4,845,084.00	4,845,084.00
Total Expenses	<u>\$ 228,668,972.04</u>	<u>\$ 160,077,572.36</u>	<u>\$ 240,855,478.91</u>	<u>\$ 156,314,865.45</u>

Instruction expenses include activities directly dealing with the teaching of pupils and the interaction between teacher and student, including extracurricular activities.

Tuition is predominately made up of charges for private schools for disabled students.

Related Services for Pupils and instructional staff includes the activities involved with assisting staff with the content and process of teaching to students, including curriculum and staff development.

General administration, school administration, and Central Services include expenses associated with administrative and financial supervision of the District.

Operation and maintenance of facilities involve keeping the school grounds, buildings, and equipment in an effective working condition.

Pupil transportation includes activities involved with the conveyance of students to and from school, as well as to and from school activities, as provided by State law.

**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023  
UNAUDITED (CONTINUED)**

**The School District's Funds**

All governmental funds (i.e., general fund, special revenue fund presented in the fund-based statements) are accounted for using the modified accrual basis of accounting. Total revenues amounted to \$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) 2022</u>	<u>Percent of Increase (Decrease)</u>
Local Sources	\$ 31,988,810.48	12.41%	\$ 2,632,893.12	8.97%
State Sources	197,368,296.45	76.57%	3,675,168.40	1.90%
Federal Sources	28,408,699.85	11.02%	11,269,392.25	65.75%
Total	<u>\$ 257,765,806.78</u>	100.00%	<u>\$ 17,577,453.77</u>	76.62%

Local revenues increased by \$2,632,893.12. The increase in local revenue was predominately due to the increase in local tax levy and additional refunds received in 2023.

The increase of \$3,675,168.40 in state sources revenue is attributed to the fact that the district received more Extraordinary Aid, TPAF on-behalf Aid and Equalization Aid as compared to the prior year.

The increase of \$11,269,392.25 in federal sources is attributed to the fact that the district received more of its federal special revenue funding in 2023 as compared to 2022 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, 2023, 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	\$ 83,339,703.98	32.16%	\$ 4,023,305.38	5.07%
Undistributed expenditures	160,372,806.27	61.88%	7,192,465.92	4.70%
Capital Outlay	15,449,886.78	5.96%	9,417,715.04	156.12%
Total	<u>\$ 259,162,397.03</u>	100.00%	<u>\$ 20,633,486.34</u>	8.65%

Changes in Instructional Expenditures were the results of varying factors including an increase in Special Education Expenses.

Undistributed expenditures increased due to an increase in expenditures related to Plant Operations and Maintenance, Transportation Costs, Health Benefits and also an increase in TPAF on-behalf payments.

Capital outlay increased due to the Facilities Acquisitions and Construction Services by the Special Revenue Funds that are funded by the Covid Relief Funds.

**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023  
UNAUDITED (CONTINUED)**

**General Fund Budgeting Highlights**

The School District's budget is prepared according to New Jersey law, and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

Over the course of the year, the District revised the annual operating budget several times. Revisions in the budget were made to recognize revenues that were not anticipated and to prevent over-expenditures in specific line item accounts. Several of these revisions bear notation:

- Transfers were made to reflect the movement of teachers from one classification to another.
- Tuition costs for Disabled Students were less than originally anticipated.

**Capital Assets**

At the end of the year 2023, the School District had \$175,524,874.54 invested in land, building, furniture and equipment, and vehicles. Table 4 shows year 2023 balances compared to 2022.

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

	<b>2023</b>		<b>2022</b>
Land	\$ 5,723,348.13	\$	5,723,348.13
Construction in Progress	-		59,212,465.65
Land Improvements	2,209,318.84		2,826,490.79
Building and Building Improvements	167,235,824.40		100,517,735.37
Machinery and Equipment	356,383.17		3,587,425.04
Total	\$ 175,524,874.54	\$	171,867,464.98

Overall capital assets increased \$3,657,409.56 from year 2022 to year 2023. The increase in capital assets is due to asset additions being in excess of depreciation charges in the 2022-23 school year. Please refer to Notes to the Financial Statements for more detailed information.

**Debt Administration**

At June 30, 2023, the School District had \$52,442,689.97 of outstanding debt. Of this amount, \$8,077,565.24 is for compensated absences, \$760,703.00 is for Post-Employment Benefits, \$38,065,608.00 is for the Net PERS Pension Liability and \$5,538,813.73 is for Capital Leases.

**For the Future**

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

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

**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023  
UNAUDITED (CONTINUED)**

**Contacting the School District's Management**

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have questions about this report or need additional information, contact the Business Administrator at the City of Vineland School District, 61 West Landis Avenue, Vineland, New Jersey 08360-3708. Please visit our website at: <http://www.vineland.org>





# **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, 2023

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 13,628,233.04	\$ 2,607,811.40	\$ 16,236,044.44
Internal Balances	(0.00)	-	(0.00)
Receivables, net	24,861,314.92	524,492.06	25,385,806.98
Inventory		76,588.41	76,588.41
Right of Use Asset	5,538,813.73		5,538,813.73
Capital Assets, non-depreciable	64,935,813.78		64,935,813.78
Capital Assets, net	<u>104,825,781.30</u>	<u>224,465.73</u>	<u>105,050,247.03</u>
Total Assets	<u>213,789,956.77</u>	<u>3,433,357.60</u>	<u>217,223,314.37</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Outflows Related to Pensions	1,968,180.00		1,968,180.00
Total Deferred Outflows of Resources	<u>1,968,180.00</u>	<u>-</u>	<u>1,968,180.00</u>
<b>LIABILITIES:</b>			
<b>Current Liabilities:</b>			
Accounts Payable	\$ 4,637,964.32	\$ 561,852.23	\$ 5,199,816.55
Deferred Revenue	9,874,788.53	-	9,874,788.53
Accrued Interest	34,336.02		34,336.02
<b>Noncurrent Liabilities:</b>			
Due Within One Year	1,890,885.53		1,890,885.53
Due Beyond One Year	3,647,928.20		3,647,928.20
Compensated Absences Payable	8,077,565.24	151,878.04	8,229,443.28
Net Pension Liability	38,065,608.00		38,065,608.00
Post Employment Benefits Obligation	<u>760,703.00</u>		<u>760,703.00</u>
Total Liabilities	<u>66,989,778.84</u>	<u>713,730.27</u>	<u>67,703,509.11</u>
Deferred Inflows Related to Pensions	<u>9,448,417.00</u>	<u>-</u>	<u>9,448,417.00</u>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	169,761,595.08	224,465.73	169,986,060.81
<b>Restricted for:</b>			
Internal Service Fund	170,694.17		170,694.17
Maintenance Reserve	5,619,640.77		5,619,640.77
Other Purposes	27,252,398.66		27,252,398.66
Unrestricted (Deficit)	<u>(63,484,387.75)</u>	<u>2,495,161.60</u>	<u>(60,989,226.15)</u>
Total Net Position	<u>\$ 139,319,940.93</u>	<u>\$ 2,719,627.33</u>	<u>\$ 142,039,568.26</u>

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

**CITY OF VINELAND EDUCATION FOUNDATION, INC.**  
Statement of Net Position  
June 30, 2023

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	<u>Total</u>
<b>ASSETS:</b>	
Cash and Cash Equivalents	\$ 842,297.00
Total Assets	<u>842,297.00</u>
<b>LIABILITIES:</b>	
Deferred Revenue	622,709.56
Total Liabilities	<u>622,709.56</u>
<b>NET POSITION:</b>	
Unrestricted (Deficit)	<u>219,587.44</u>
Total Net Position	<u><u>\$ 219,587.44</u></u>

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

**CITY OF VINELAND BOARD OF EDUCATION**  
Statement of Changes in Net Position  
For the Fiscal Year Ended June 30, 2023

Functions / Programs	Program Revenues			Net (Expenses) Revenue and Changes in Net Assets			
	Expenses	Indirect Cost Allocation	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>Governmental Activities:</b>							
Instruction:							
Regular	\$ 51,825,294.57	\$ 30,238,021.74	\$ 1,337,507.64	\$ 23,075,350.58	\$ (57,650,458.09)	\$ -	\$ (57,650,458.09)
Special Education	18,180,027.86	10,607,331.46		3,179,735.28	(25,607,624.04)		(25,607,624.04)
Other Special Instruction	3,767,222.65	2,198,026.30		658,897.27	(5,306,351.68)		(5,306,351.68)
Other Instruction	1,423,732.43	830,691.90		249,014.59	(2,005,409.74)		(2,005,409.74)
<b>Support Services:</b>							
Tuition	5,525,392.16				(5,525,392.16)		(5,525,392.16)
Student and Instruction Related Services	32,221,148.59	18,799,773.35		27,680,127.31	(23,340,794.63)		(23,340,794.63)
General Administrative Services	5,018,736.34	1,326,409.13		(35,777.03)	(6,380,922.50)		(6,380,922.50)
School Administrative Services	4,365,567.69	1,153,782.24		(31,120.79)	(5,550,470.72)		(5,550,470.72)
Plant Operations and Maintenance	18,469,109.04	3,873,878.88		(104,489.54)	(22,447,477.46)		(22,447,477.46)
Pupil Transportation	10,181,538.56	3,108,865.59		(83,854.96)	(13,374,259.11)		(13,374,259.11)
Unallocated Benefits	72,136,780.59	(72,136,780.59)			-		-
Internal Service Fund	431,648.68				(431,648.68)		(431,648.68)
Interest	86,176.88				(86,176.88)		(86,176.88)
Capital Grants					12,666,009.33		12,666,009.33
Transfer to Charter Schools	5,036,596.00			12,666,009.33	(5,036,596.00)		(5,036,596.00)
<b>Total Governmental Activities</b>	<b>228,668,972.04</b>	<b>-</b>	<b>1,337,507.64</b>	<b>67,253,892.04</b>	<b>(160,077,572.36)</b>	<b>-</b>	<b>(160,077,572.36)</b>
<b>Business-Type Activities:</b>							
Food Service	6,949,535.53		944,745.87	6,485,988.21		481,198.55	481,198.55
<b>Total Business-Type Activities</b>	<b>6,949,535.53</b>	<b>-</b>	<b>944,745.87</b>	<b>6,485,988.21</b>	<b>-</b>	<b>481,198.55</b>	<b>481,198.55</b>
<b>Total Primary Government</b>	<b>\$ 235,618,507.57</b>	<b>\$ -</b>	<b>\$ 2,282,253.51</b>	<b>\$ 73,739,880.25</b>	<b>\$ (160,077,572.36)</b>	<b>\$ 481,198.55</b>	<b>\$ (159,596,373.81)</b>
<b>General Revenues:</b>							
Taxes:							
Property Taxes, Levied for General Purposes, net					\$ 27,788,147.00	\$ -	\$ 27,788,147.00
Federal and State Aid not Restricted					142,175,128.94		142,175,128.94
Miscellaneous Income					1,915,957.16	2,498.56	1,918,455.72
<b>Special Items:</b>							
Transfers							-
Fixed Asset Adjustment							-
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>					<b>171,879,233.10</b>	<b>2,498.56</b>	<b>171,881,731.66</b>
<b>Change in Net Position</b>					<b>11,801,660.74</b>	<b>483,697.11</b>	<b>12,285,357.85</b>
<b>Net Position - July 1</b>					<b>127,518,280.19</b>	<b>2,235,930.22</b>	<b>129,754,210.41</b>
<b>Net Position - June 30</b>					<b>\$ 139,319,940.93</b>	<b>\$ 2,719,627.33</b>	<b>\$ 142,039,568.26</b>

**CITY OF VINELAND EDUCATION FOUNDATION, INC.**  
Statement of Activities and Changes in Net Position  
June 30, 2023

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>REVENUES:</b>			
Interest & Dividends	\$ 35.94	\$ -	\$ 35.94
Contributions	275,344.96		275,344.96
<b>Total Revenues</b>	<u>275,380.90</u>	<u>-</u>	<u>275,380.90</u>
<b>EXPENSES:</b>			
Program Services:			
Scholarships	\$ 232,500.08	\$ -	\$ 232,500.08
Supporting Services:			
Administraton	251.50		251.50
Insurance Expenses	633.15		633.15
General Expenses	5,429.85		5,429.85
<b>Total Expenses</b>	<u>238,814.58</u>	<u>-</u>	<u>238,814.58</u>
Change in Net Position	36,566.32	-	36,566.32
Net Position, July 1	183,021.12	-	183,021.12
Net Position, June 30	<u>\$ 219,587.44</u>	<u>\$ -</u>	<u>\$ 219,587.44</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, 2023

	General Fund	Special Revenue Fund	Total Governmental Funds
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 12,755,943.41	\$ 701,595.46	\$ 13,457,538.87
Interfund Accounts Receivable	9,347,812.45		9,347,812.45
Intergovernmental Accounts Receivable:			
Federal	23,004.00	21,444,515.49	21,467,519.49
State	2,655,080.84	132,013.74	2,787,094.58
Other Accounts Receivable	606,115.27	585.58	606,700.85
<b>Total Assets</b>	<b>25,387,955.97</b>	<b>22,278,710.27</b>	<b>47,666,666.24</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>Liabilities:</b>			
Interfund Accounts Payable	37,463.99	9,310,348.46	9,347,812.45
Intergovernmental Accounts Payable:			
Federal		183,488.27	183,488.27
State		92,407.86	92,407.86
Accounts Payable	1,636,752.01	2,725,316.18	4,362,068.19
Unearned Revenue		9,874,788.53	9,874,788.53
<b>Total Liabilities</b>	<b>1,674,216.00</b>	<b>22,186,349.30</b>	<b>23,860,565.30</b>
<b>Fund Balances:</b>			
<b>Restricted Fund Balance:</b>			
Maintenance Reserve	5,619,640.77		5,619,640.77
Reserve for Excess Surplus	10,087,888.65		10,087,888.65
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures	9,821,258.55		9,821,258.55
Reserve for Unemployment	772,488.14		772,488.14
Reserve for Student Activities & Scholarships		701,595.46	701,595.46
<b>Assigned Fund Balance:</b>			
Designated for Subsequent Year's Expenditures	4,681,193.45		4,681,193.45
<b>Assigned Fund Balance:</b>			
Other Purposes	1,797,208.90		1,797,208.90
Unassigned Fund Balance (Deficit)	(9,065,938.49)	(609,234.49)	(9,675,172.98)
<b>Total Fund Balances</b>	<b>23,713,739.97</b>	<b>92,360.97</b>	<b>23,806,100.94</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 25,387,955.97</b>	<b>\$ 22,278,710.27</b>	
Amounts reported for <i>governmental activities</i> in the statement of net position (A-1) are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$291,564,752.43 and the accumulated depreciation is \$116,264,343.62.			\$ 175,300,408.81
Internal Service Fund			170,694.17
Pension Liabilities and OPEB Net of Deferred Outflows & Inflows			(46,306,548.00)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.			(13,650,714.99)
<b>Net position of governmental activities</b>			<b>\$ 139,319,940.93</b>

**CITY OF VINELAND BOARD OF EDUCATION**  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Fiscal Year Ended June 30, 2023

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
<b>REVENUES:</b>				
Local Tax Levy	\$ 27,788,147.00	\$ -	\$ -	\$ 27,788,147.00
Tuition Charges	1,337,507.64			1,337,507.64
Miscellaneous Local Sources	1,915,957.16	947,198.68		2,863,155.84
Federal Sources	545,630.94	27,863,068.91		28,408,699.85
State Sources	<u>177,457,023.50</u>	<u>19,795,549.27</u>	<u>115,723.68</u>	<u>197,368,296.45</u>
Total Revenues	<u>209,044,266.24</u>	<u>48,605,816.86</u>	<u>115,723.68</u>	<u>257,765,806.78</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Regular Instruction	45,314,704.77	12,123,041.51		57,437,746.28
Special Education Instruction	20,148,844.99			20,148,844.99
Other Special Instruction	4,175,196.31			4,175,196.31
Other Instruction	1,577,916.40			1,577,916.40
<b>Support Services and Undistributed Costs:</b>				
Tuition	5,525,392.16			5,525,392.16
Student and Instruction Related Services	13,665,994.78	22,044,562.63		35,710,557.41
Other Administrative Services	5,881,974.06			5,881,974.06
School Administrative Services	5,116,458.44			5,116,458.44
Plant Operations and Maintenance	17,178,753.20			17,178,753.20
Pupil Transportation	13,786,294.41			13,786,294.41
Unallocated Benefits	72,136,780.59			72,136,780.59
Transfer Funds to Charter Schools	5,036,596.00			5,036,596.00
Capital Outlay	<u>2,783,877.45</u>	<u>12,550,285.65</u>	<u>115,723.68</u>	<u>15,449,886.78</u>
Total Expenditures	<u>212,328,783.56</u>	<u>46,717,889.79</u>	<u>115,723.68</u>	<u>259,162,397.03</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(3,284,517.32)</u>	<u>1,887,927.07</u>	<u>-</u>	<u>(1,396,590.25)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Operating Transfers:</b>				
Contribution to School Based Budgets - Special Revenue Fund	2,798,814.44	(2,798,814.44)	-	-
Local Contribution - Transfer to Special Revenue	<u>(1,201,322.00)</u>	<u>1,201,322.00</u>	<u>-</u>	<u>-</u>
Transferred from SES Fund				-
Total Other Financing Sources and Uses	<u>1,597,492.44</u>	<u>(1,597,492.44)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(1,687,024.88)</u>	<u>290,434.63</u>	<u>-</u>	<u>(1,396,590.25)</u>
Fund Balance, July 1	<u>25,400,764.85</u>	<u>(198,073.66)</u>	<u>-</u>	<u>25,202,691.19</u>
Fund Balance, June 30	<u>\$ 23,713,739.97</u>	<u>\$ 92,360.97</u>	<u>\$ -</u>	<u>\$ 23,806,100.94</u>

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

**CITY OF VINELAND BOARD OF EDUCATION**  
 Reconciliation of the Statement of Revenues, Expenditures,  
 and Changes in Fund Balances of Governmental Funds  
 to the Statement of Activities  
 For the Fiscal Year Ended June 30, 2023

Total Net Change in Fund Balances - Governmental Funds		\$ (1,396,590.25)
<p>Amounts reported for governmental activities in the statement of activities (A-2) are different because:</p>		
Internal Service Fund (B-5)		(431,648.68)
<p>Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the period.</p>		
Depreciation Expense	(7,733,100.05)	
Capital Outlays	11,226,554.46	
		3,493,454.41
<p>Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets and is not reported in the statement of activities.</p>		
Capital Lease Payments	1,894,655.43	
		1,894,655.43
<p>District pension contributions - PERS</p>		
Cost of benefits earned net of employee contributions	4,628,441.00	
		7,809,235.00
Change in OPEB Liability		8,125.00
Accrued Interest on Leases		12,473.75
<p>In the statement of activities, certain operating expenses, e.g., compensated absences (vacations and sick pay) and post employment benefits are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the earned amount exceeds the paid amount, the difference is a reduction in the reconciliation (-); when the paid amount exceeds the earned amount the difference is an addition to the reconciliation (+).</p>		
		411,956.08
Change in Net Assets of Governmental Activities		11,801,660.74

**CITY OF VINELAND BOARD OF EDUCATION**  
Statement of Net Position  
Proprietary Funds  
June 30, 2023

	Enterprise Fund Food <u>Service</u>	Governmental Internal Service Fund - Student <u>Transportation</u>	<u>Totals</u>
<b>ASSETS:</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents	\$ 2,607,811.40	\$ 170,694.17	\$ 2,778,505.57
Accounts Receivable:			
Federal	322,251.98		322,251.98
State	13,381.03		13,381.03
Other	188,859.05		188,859.05
Inventories	<u>76,588.41</u>		<u>76,588.41</u>
<b>Total Current Assets</b>	<u>3,208,891.87</u>	<u>170,694.17</u>	<u>3,379,586.04</u>
<b>Noncurrent Assets:</b>			
Machinery and Equipment	2,070,477.92		2,070,477.92
Less Accumulated Depreciation	<u>(1,846,012.19)</u>		<u>(1,846,012.19)</u>
<b>Total Noncurrent Assets</b>	<u>224,465.73</u>	<u>-</u>	<u>224,465.73</u>
<b>Total Assets</b>	<u>\$ 3,433,357.60</u>	<u>\$ 170,694.17</u>	<u>\$ 3,604,051.77</u>
<b>LIABILITIES:</b>			
<b>Current Liabilities:</b>			
Accounts Payable	\$ 561,852.23	\$ -	\$ 561,852.23
<b>Total Current Liabilities</b>	<u>561,852.23</u>	<u>-</u>	<u>561,852.23</u>
<b>Noncurrent Liabilities:</b>			
Compensated Absences Payable	<u>151,878.04</u>		<u>151,878.04</u>
<b>Total Liabilities</b>	<u>713,730.27</u>	<u>-</u>	<u>713,730.27</u>
<b>NET POSITION:</b>			
Invested in Capital Assets, Net of Related Debt	224,465.73	-	224,465.73
Unrestricted	<u>2,495,161.60</u>	<u>170,694.17</u>	<u>2,665,855.77</u>
<b>Total Net Position</b>	<u>\$ 2,719,627.33</u>	<u>\$ 170,694.17</u>	<u>\$ 2,890,321.50</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
Statement of Revenues, Expenses, and Changes in Net Position  
Proprietary Funds  
For the Fiscal Year Ended June 30, 2023

	Enterprise Fund Food Service	Governmental Internal Service Fund - Student Transportation	Totals
<b>OPERATING REVENUES:</b>			
Charges for Services:			
Daily Sales - Reimbursable Programs	\$ 377,724.46	\$ -	\$ 377,724.46
Daily Sales - Non - Reimbursable Programs	567,021.41		567,021.41
<b>Total Operating Revenues</b>	<b>944,745.87</b>	<b>-</b>	<b>944,745.87</b>
<b>OPERATING EXPENSES:</b>			
Salaries	1,904,160.77		1,904,160.77
Support Services - Employee Benefits	874,764.43		874,764.43
Contracted Services - Transportation		3,470.34	3,470.34
Management & Supervision Fees	311,897.11		311,897.11
Supplies and Materials	289,449.99	8,018.60	297,468.59
Depreciation	29,044.52		29,044.52
Controllable Costs	672,437.11		672,437.11
Non Controllable Costs	119,240.23		119,240.23
Cost of Sales - Reimbursable Programs	2,551,831.45		2,551,831.45
Cost of Sales - Non - Reimbursable Programs	196,709.92		196,709.92
<b>Total Operating Expenses</b>	<b>6,949,535.53</b>	<b>11,488.94</b>	<b>6,961,024.47</b>
<b>Operating Income (Loss)</b>	<b>(6,004,789.66)</b>	<b>(11,488.94)</b>	<b>(6,016,278.60)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>			
State Sources:			
State School Lunch Program	117,640.36		117,640.36
State School Breakfast Program	105,488.20		105,488.20
Federal Sources:			
National School Lunch Program	3,720,094.58		3,720,094.58
National School Lunch Program - Supply Chain Asst.	249,363.89		249,363.89
National School Snack Program	69,840.36		69,840.36
National School Breakfast Program	1,602,613.09		1,602,613.09
Fresh Fruit and Vegetable Program	61,630.00		61,630.00
Food Distribution Program	559,317.73		559,317.73
Interest Earnings	2,498.56		2,498.56
<b>Total Nonoperating Revenues (Expenses)</b>	<b>6,488,486.77</b>	<b>-</b>	<b>6,488,486.77</b>
<b>Income (Loss) before Contributions and Transfers</b>	<b>483,697.11</b>	<b>(11,488.94)</b>	<b>472,208.17</b>
Operating Transfer In:			
Transferred to Millville School District		(250,000.00)	(250,000.00)
Refund of Prior Year's Revenue		(170,159.74)	(170,159.74)
Transferred from General Fund	-	-	-
<b>Change in Net Position</b>	<b>483,697.11</b>	<b>(431,648.68)</b>	<b>52,048.43</b>
<b>Net Position, July 1</b>	<b>2,235,930.22</b>	<b>602,342.85</b>	<b>2,838,273.07</b>
<b>Net Position (Deficit), June 30</b>	<b>\$ 2,719,627.33</b>	<b>\$ 170,694.17</b>	<b>\$ 2,890,321.50</b>

**CITY OF VINELAND BOARD OF EDUCATION**  
Statement of Cash Flows  
Proprietary Funds  
For the Fiscal Year Ended June 30, 2023

	Enterprise Fund Food Service	Governmental Internal Service Fund - Student Transportation
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from Customers	\$ 907,746.75	\$ 1,011,653.58
Payments for Labor	(1,974,137.14)	-
Payments for Employee Benefits	(874,764.43)	-
Payments to Suppliers	(3,893,139.92)	(11,488.94)
Net Cash Provided by (used for) Operating Activities	<u>(5,834,294.74)</u>	<u>1,000,164.64</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Federal Sources	6,782,602.71	
State Sources	221,030.83	
Transferred to Millville School District		(250,000.00)
Operating Subsidies and Transfers from Other Funds		(579,470.47)
Net Cash Provided by (used for) Non-Capital Financing Activities	<u>7,003,633.54</u>	<u>(829,470.47)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Purchases of Capital Assets	(192,999.67)	-
Net Cash Provided (used for) Capital and Related Financing Activities	<u>(192,999.67)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest and Dividends	2,498.56	-
Net Cash Provided by (used for) Investing Activities	<u>2,498.56</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	978,837.69	170,694.17
Balances, July 1	1,628,973.71	-
Balances, June 30	<u>\$ 2,607,811.40</u>	<u>\$ 170,694.17</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash</b>		
Provided (Used) by Operating Activities:		
Operating Income (Loss)	\$ (6,004,789.66)	\$ (11,488.94)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities:		
Depreciation and Net Amortization	29,044.52	-
(Increase) Decrease in Accounts Receivable:		
Other	3,722.25	1,011,653.58
(Increase) Decrease in Inventories	56,447.39	
Increase (Decrease) in Accounts Payable	191,978.50	
Increase (Decrease) in Interfunds Payable		
Increase (Decrease) in Deferred Revenue	(40,721.37)	
Increase (Decrease) in Compensated Absences Payable	(69,976.37)	
Total Adjustments	<u>170,494.92</u>	<u>1,011,653.58</u>
Net Cash Provided by (used for) Operating Activities	<u>\$ (5,834,294.74)</u>	<u>\$ 1,000,164.64</u>



**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**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, 2023  
(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, 2023  
(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, 2023  
(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, 2023  
(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, 2023  
(CONTINUED)**

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

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

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

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

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

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

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

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

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

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

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023  
(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, 2023  
(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  
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(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 April 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 99, “Omnibus 2022”. This statement, which is effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter, may have an effect on the District’s financial reporting.

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 100, “Accounting Changes and Error Corrections (an amendment of GASB Statement No. 62)”. This statement, which is effective for fiscal years beginning after June 15, 2023, may have an effect on the District’s financial reporting.

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 101, “Compensated Absences”. This statement, which is effective for fiscal years beginning after December 15, 2023, may have an effect on the District’s financial reporting.

**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, 2023, the School District’s bank balances of \$23,983,004.55 were exposed to custodial credit risk as follows:

Insured by FDIC	\$	500,000.00
Collateralized by GUDPA		21,150,164.22
Uninsured & Uncollateralized		2,332,840.33
	\$	23,983,004.55

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
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**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, 2023 fiscal year.

**Note 4: ACCOUNTS RECEIVABLE**

Accounts receivable on June 30, 2023 consisted of accounts (fees) and intergovernmental grants. All receivables are considered collectible in full due to the stable condition of state programs and the current fiscal year guarantee of federal funds.

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Proprietary Funds</u>	<u>Total</u>
Intergovernmental	\$ 2,678,084.84	\$ 21,576,529.23	\$ 335,633.01	\$ 24,590,247.08
Other	606,115.27	585.58	188,859.05	795,559.90
Interfund Recievable	<u>9,347,812.45</u>			<u>9,347,812.45</u>
Total	<u>\$ 12,632,012.56</u>	<u>\$ 21,577,114.81</u>	<u>\$ 524,492.06</u>	<u>\$ 34,733,619.43</u>

**Note 5: INVENTORY**

Inventory in the food service fund at June 30, 2023 consisted of the following:

Food & Supplies	\$76,588.41
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**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
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(CONTINUED)**

**Note 6: CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2023 was as follows:

	<u>Balance July 1, 2022</u>	<u>Additions/Adj</u>	<u>Deletions/Adj</u>	<u>Balance June 30, 2023</u>
<b>Governmental Activities:</b>				
Capital Assets Not Being Depreciated:				
Land	\$ 5,723,348.13	\$	\$	\$ 5,723,348.13
Construction in Progress	59,212,465.65		59,212,465.65	-
<b>Total Capital Assets Not Being Depreciated</b>	<u>64,935,813.78</u>	<u>-</u>	<u>59,212,465.65</u>	<u>5,723,348.13</u>
Capital Assets Being Depreciated:				
Land Improvements	12,383,081.81			12,383,081.81
Buildings & Improvements	184,534,976.27	71,874,803.09		256,409,779.36
Machinery & Equipment	19,075,507.79	2,594,549.67	4,621,514.33	17,048,543.13
<b>Total Capital Assets Being Depreciated:</b>	<u>215,993,565.87</u>	<u>74,469,352.76</u>	<u>4,621,514.33</u>	<u>285,841,404.30</u>
Less Accumulated Depreciation for:				
Land Improvements	(9,556,591.02)	(617,171.95)		(10,173,762.97)
Buildings & Improvements	(84,017,240.90)	(5,156,714.06)		(89,173,954.96)
Machinery & Equipment	(15,548,593.33)	(1,959,214.04)	(591,181.68)	(16,916,625.69)
<b>Total Accumulated Depreciation</b>	<u>(109,122,425.25)</u>	<u>(7,733,100.05)</u>	<u>(591,181.68)</u>	<u>(116,264,343.62)</u>
<b>Total Capital Assets Being Depreciated Net of Accumulated Depreciation</b>	<u>106,871,140.62</u>	<u>66,736,252.71</u>	<u>4,030,332.65</u>	<u>169,577,060.68</u>
<b>Governmental Activities Capital Assets, Net</b>	<u>\$ 171,806,954.40</u>	<u>\$ 66,736,252.71</u>	<u>\$ 63,242,798.30</u>	<u>\$ 175,300,408.81</u>
<b>Business-Type Activities:</b>				
Equipment	\$ 1,877,478.25	\$ 192,999.67	\$	\$ 2,070,477.92
Less Accumulated Depreciation for:				
Equipment	(1,816,967.67)	(29,044.52)		(1,846,012.19)
<b>Business-Type Activities Capital Assets, Net</b>	<u>\$ 60,510.58</u>	<u>\$ 163,955.15</u>	<u>\$ -</u>	<u>\$ 224,465.73</u>

Depreciation expense was charged to governmental functions as follows:

	<u>Depreciation Allocated</u>
<b>Instruction:</b>	
Regular	\$ 2,758,595.85
Special Education	967,700.23
Other Instruction	200,524.57
Other Special	75,783.50
<b>Support Services:</b>	
Student and Instruction Related Services	1,715,091.59
School Administrative Services	282,496.97
General and Administrative Services	245,731.10
Plant Operations and Maintenance	825,053.91
Pupil Transportation	662,122.33
<b>Total</b>	<u>\$ 7,733,100.05</u>

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
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**Note 7: LONG-TERM OBLIGATIONS**

During the fiscal year ended June 30, 2023, the following changes occurred in long-term obligations:

	Balance June 30, 2022	Issues or Additions	Payments or Expenditures	Balance June 30, 2023
Compensated Absences:				
General Fund	\$ 8,489,521.32	\$	\$ 411,956.08	\$ 8,077,565.24
Food Service Fund	221,854.41		69,976.37	151,878.04
Capital Leases	7,433,469.16		1,894,655.43	5,538,813.73
Net Pension Liability	30,220,313.00	7,845,295.00		38,065,608.00
Net OPEB Obligation	768,828.00		8,125.00	760,703.00
	<u>\$ 47,133,985.89</u>	<u>\$ 7,845,295.00</u>	<u>\$ 2,384,712.88</u>	<u>\$ 52,594,568.01</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, 2023.

**Bonds Authorized but not Issued** - As of June 30, 2023, 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 the financial statements and required supplementary information for the Public Employees Retirement System and the Teachers' Pension and Annuity Fund. These reports may be obtained by writing to the Division of Pension and Benefits, PO Box 295, Trenton, New Jersey, 08625 or the reports can be accessed on the internet at: <https://www.state.nj.us/treasury/pensions/financial-reports.shtml>.

**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

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
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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		
6/30/2023	\$	30,769,801.00
6/30/2022		30,050,710.00
6/30/2021		22,888,232.00

During the fiscal year ended June 30, 2023, the State of New Jersey contributed \$30,769,801.00 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 \$5,057,724.50 during the year ended June 30, 2023, for the employer's share of social security contributions for TPAF members, as calculated on their base salaries. This amount has been included in the financial statements, and the combining and individual fund statements and schedules as a revenue and expenditure.

**Public Employees' Retirement System** - The Public Employees' Retirement System (PERS) is a cost sharing multiple-employer defined benefit pension plan which was established as of January 1, 1955. The PERS provides retirement, death, and disability, and medical benefits to qualified members. Vesting and benefit provisions are established by N.J.S.A. 43:15A and 43:3B.

The contribution requirements of plan members are determined by State statute. In accordance with Chapter 62, P.L. 1994, plan members enrolled in the Public Employees' Retirement System were required to contribute 5% of their annual covered salary. Effective July 1, 2007, however, in accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members are required to contribute 5.5% of their annual covered salary. For employees enrolled in the retirement system prior to July 1, 2008, the increase is effective with the payroll period that begins immediately after July 1, 2007. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate will be increased to 6.5% plus an additional 1.0% phased-in over seven years beginning in the first year, the rate for 2019/2020 was 7.50%. The phase-in of the additional incremental member contribution amount will take place in July of each subsequent year. The State Treasurer has the right under the current law to make temporary reductions in member rates based on the existence of surplus pension assets in the retirement system; however, the statute also requires the return to the normal rate when such surplus pension assets no longer exist.

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

Year		
6/30/2023	\$	3,180,794.00
6/30/2022		2,987,506.00
6/30/2021		2,856,475.00

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

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

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

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

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

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

Also, Chapter 1, P.L. 2010 changed the membership eligibility criteria for new members of PERS and TPAF from the amount of annual compensation to the number of hours worked weekly. Also, it returned the benefit multiplier for new members of PERS and TPAF to  $\frac{1}{60}$ <sup>th</sup> from  $\frac{1}{55}$ <sup>th</sup>, and it provided that new members of PERS and TPAF have the retirement allowance calculated using the average annual compensation for the last five years of service instead of the last three years of service. New members of PERS and TPAF will no longer receive pension service credit from more than one employer. Pension service credit will be earned for the highest paid position only. The law also requires the State to make its full pension contribution, defined as  $\frac{1}{7}$ <sup>th</sup> of the required amount, beginning in fiscal years 2013.

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

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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: PENSION LIABILITIES – PUBLIC EMPLOYEES’ RETIREMENT SYSTEM (PERS)**

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. The following information describes the District’s proportionate share of the statewide pension system’s liabilities and expenses.

The following represents the District’s pension liabilities as June 30, 2023:

**Public Employees’ Retirement System**

The District has a liability of \$38,065,608 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021 that was rolled forward to June 30, 2022. 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, 2022, the District’s proportion is 0.25223416910%, which is a decrease of 1.12% from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the District recognized negative pension expense of \$4,628,442. At December 31, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected & actual experience	\$ 274,740	\$ (242,282)
Changes of assumptions	117,939	(5,699,929)
Net difference between projected and actual earnings on pension plan investments	1,575,501	-
Changes in proportion	-	(3,506,206)
Total	<u>\$ 1,968,180</u>	<u>\$ (9,448,417)</u>

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,	
2024	\$	(6,837,343)
2025		(2,518,158)
2026		(176,932)
2027		2,068,275
2028		(16,079)
Total	\$	<u>(7,480,237)</u>

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**Actuarial Assumptions**

The total pension liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of July 1, 2021, which was rolled forward to June 30, 2022. This actuarial valuation used the following assumptions, applied to all periods in the measurement:

Inflation rate	
Price	2.75%
Wage	3.25%
Salary increases:	2.75% – 6.55% (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, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2022) 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 weighing 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, 2022 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US equity	27.00%	8.12%
Non-U.S. developed markets equity	13.50%	8.38%
Emerging markets equity	5.50%	10.33%
Private equity	13.00%	11.80%
Real estate	8.00%	11.19%
Real assets	3.00%	7.60%
High yield	4.00%	4.95%
Private Credit	8.00%	8.10%
Investment grade credit	7.00%	3.38%
Cash equivalents	4.00%	1.75%
U.S. Treasuries	4.00%	1.75%
Risk mitigation strategies	3.00%	4.91%



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*Discount Rate*

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. 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 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 as disclosed above, 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 or 1-percentage point higher than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Municipality's proportionate share of the net pension liability	\$ 45,648,470	\$ 38,065,608	\$ 31,619,461

*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 – PENSION LIABILITIES - TEACHERS' PENSION AND ANNUITY FUND (TPAF)**

At June 30, 2023, the District liability for its proportionate share of the net pension liability which is considered a Special Funding Situation with the State of New Jersey is reported below.

The employer contributions for local participating employers are legally required to be funded by the State of New Jersey in accordance with N.J.S.A 18:66-33. Therefore, local participating employers are considered to be in a special funding situation as defined by GASB Statement No. 68 and the State is treated as a non-employer contributing entity. Since the local participating employers do not contribute directly to the plan, there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers. However, the notes to the financial statements of the local participating employers must disclose the portion of the non-employer contributing entities' total proportionate share of the net pension liability that is associated with the local participating employer. In addition, each local participating employer must recognize pension expense associated with the employer as well as revenue in an amount equal to the non-employer contributing entities' total proportionate share of the collective pension expense associated with the local participating employer.

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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		<u>300,999,140.00</u>
Total		<u>\$ 300,999,140.00</u>

The net pension liability was measured as of June 30, 2022 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, 2022, the District's proportion was 0.00%, which was no change from its proportion measured as of June 30, 2021.

For the year ended June 30, 2022, the District recognized pension expense of \$8,100,728 and revenue of \$8,100,728 for support provided by the State.

*Actuarial assumptions.* The total pension liability in the June 30, 2022 actuarial valuation was determined by an actuarial valuation as of July 1, 2021, which was rolled forward to June 30, 2022. This actuarial valuation used the following assumptions, applied to all period included in the measurement:

Inflation Rate		
Price		2.75%
Wage		3.25%
Salary increases		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, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

***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, 2022) 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 weighing 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, 2022 are summarized in the following table:

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Asset Class	Target Allocation	Long-Term Expected Real Rate of Return.
US Equity	27.00%	8.12%
Non-U.S. Developed Markets Equity	13.50%	8.38%
Emerging Markets Equity	5.50%	10.33%
Private Equity	13.00%	11.80%
Real Estate	8.00%	11.19%
Real Assets	3.00%	7.60%
High Yield	2.00%	4.95%
Private Credit	8.00%	8.10%
Investment Grade Credit	8.00%	3.38%
Cash Equivalents	4.00%	1.75%
U.S. Treasuries	5.00%	1.75%
Risk Mitigation Strategies	3.00%	4.91%

*Discount rate.*

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. 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	\$ -	\$ -	\$ -
State's proportionate share of the net position liability associated with the District	\$ 352,927,887.99	\$ 300,999,140.00	\$ 257,255,694.86

*Pension plan fiduciary net position.*

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

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**Additional Information**

Collective balances of the local group at June 30, 2022 are as follows:

Deferred outflows of resources	\$	5,004,259,312
Deferred inflows of resources		19,682,774,794
Net pension liability		51,676,587,303

Collective pension expense for the plan for the measurement period ended June 30, 2022 is \$1,390,761,344.

**Note 11 – OTHER POST-RETIREMENT BENEFITS**

**General Information about the OPEB Plan**

**State Health Benefit State Retired Employees Plan:**

Pension and Other Postemployment Benefits (OPEB) Obligations in Fiscal Year 2022 the State funded the various defined benefit pension systems at 108 percent of the full actuarially determined contributions. Employer contributions to the pension plans are calculated per the requirements of the governing State statutes using generally accepted actuarial procedures and practices. The actuarial funding method used to determine the State's contribution is a matter of State law. Any change to the funding method requires the approval of the State Legislature and the Governor. The amount the State actually contributes to the pension plans may differ from the actuarially determined contributions of the pension plans because the State's contribution to the pension plans is subject to the appropriation of the State Legislature and actions by the Governor. GASB Statement No. 68, Accounting and Financial Reporting for Pensions, requires participating employers to recognize their proportionate share of the collective net pension liability. Under the new statement, the calculation of the pension liability was changed to a more conservative methodology and each employer was allocated a proportional share of the pension plans' net pension liability. The State's share of the net pension liability, based on a measurement date of June 30, 2021, which is required to be reported on the financial statements, is \$75.1 billion. The Fiscal Year 2023 projected aggregate State contribution to the pension plans of \$6.8 billion represents 104 percent of the actuarially determined contributions. The State provides post-retirement medical (PRM) benefits for certain State and other retired employees meeting the service credit eligibility requirements. In Fiscal Year 2022, the State paid PRM benefits for 161,238 State and local retirees. The State funds post-retirement medical benefits on a "pay-as-you-go" basis, which means that the State does not pre-fund, or otherwise establish a reserve or other pool of assets against the PRM expenses that the State may incur in future years. For Fiscal Year 2022, the State contributed \$1.9 billion to pay for "pay-as-you-go" PRM benefit costs incurred by covered populations, a slight increase from \$1.8 billion in Fiscal Year 2021. The State has appropriated \$2.1 billion in Fiscal Year 2023 as the State's contribution to fund increases in prescription drugs and medical claims costs. In accordance with the provisions of GASBE Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, the State is required to quantify and disclose its obligations to pay Other Postemployment Benefits (OPEB) to retired plan members. This new standard supersedes the previously issued guidance, GASB Statement No. 45, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, effective for Fiscal Year 2018. The State is now required to accrue a liability in all instances where statutory language names the State as the legal obligor for benefit payments. The Fiscal Year 2022 State OPEB liability to provide these benefits is \$88.9 billion, a decrease of \$12.7 billion, or 12.5 percent, from the \$101.6 billion liability recorded in Fiscal Year 2021. Additional information on Pensions and OPEB can be accessed on the Division of Pensions & Benefits Financial Reports webpage: <https://www.state.nj.us/treasury/pensions/financial-reports.shtml>.

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*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 June 30, 2023 III-3.8 the NJ State ACFR on the Office of Management and Budget's Financial Publications webpage: [NJ OMB - Financial Publications](#)

Actuarial assumptions and other imputes. The total OPEB liability in the June 30, 2022, actuarial valuation reported by the State in the State's most recently issued ACFR was determined by an actuarial valuation as of June 30, 2021, which was rolled forward to June 30, 2022. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

*Salary Increases*

<b>TPAF/ABP</b>	<b>PERS</b>	<b>PFRS</b>
2.75% to 4.25% based on service years	2.75% to 6.55% based on service years	3.25% to 16.25% based on service 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-2020 "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, 2021 valuation were based on the results of the TPAF, PERS, and PFRS experience studies for the period July 1, 2018 to June 30, 2021.

*Health Care Trend Assumptions*

For pre-Medicare medical benefits, the trend rate is initially 6.25% and decreases to a 4.5% long-term trend rate after eight years. For post-65 medical benefits PPO, the trend is initially -1.99% in fiscal year 2023, increasing to 13.44% in fiscal year 2026, and decreases to 4.5% in fiscal year 2033. For HMO the trend is initially -3.54% in fiscal year 2023, increasing to 15.19% in fiscal year 2026, and decreases to 4.5% in fiscal year 2033. For prescription drug benefits, the initial trend rate is 8.00% and decreases to a 4.5% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.0%.

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*Discount Rate*

The discount rate used to measure the total OPEB liability was 3.54%. 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 6/30/22 (Based on 6/30/2021 measurement date)	\$ 60,007,650,970.00
Changes for the year:	
Service cost	2,770,618,025.00
Interest	1,342,187,139.00
Changes in Benefit Terms	-
Differences between Expected & Actual Experiences	1,399,200,736.00
Changes in assumptions or other inputs	(13,586,368,097.00)
Contributions: Member	42,650,252.00
Benefit payments	<u>(1,329,476,059.00)</u>
Net changes	<u>(9,361,188,004.00)</u>
Balance at 6/30/23 (Based on 6/30/2022 measurement date)	<u>\$ 50,646,462,966.00</u>

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

The following presents the total OPEB liability as of June 20, 2022, 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 (2.54%)	Discount Rate (3.54%)	1% Increase (4.54%)
Total OPEB Liability	\$ 59,529,589,697.00	\$ 50,646,462,966.00	\$ 43,527,080,995.00

*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, 2022, 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	Healthcare Cost Trend Rates	1% Increase
Total OPEB Liability (School Retirees)	\$ 41,862,397,291.00	\$ 50,646,462,966.00	\$ 62,184,866,635.00

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*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 (\$979,364.00) 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, 2022, 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	\$ 9,042,402,619.00	\$ (15,462,950,679.00)
Changes in assumptions	8,765,620,577.00	(17,237,289,230.00)
	\$ 17,808,023,196.00	\$ (32,700,239,909.00)

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,	
2023	\$ (2,517,151,602.00)
2024	(2,517,151,602.00)
2025	(2,517,151,602.00)
2026	(2,175,449,761.00)
2027	(1,243,951,140.00)
Thereafter	(3,921,361,006.00)
	\$ (14,892,216,713.00)

(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.

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

**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, 2023, the District did not incur claims in excess of their coverage and the amount of coverage did not significantly decrease.

New Jersey Unemployment Compensation Insurance – The District has elected to fund its New Jersey Unemployment Compensation Insurance under the “Benefit Reimbursement Method”. Under this plan, the District is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The District is billed quarterly for amounts due to the State. The following is a summary of District contributions, employee contributions, reimbursements to the State for benefits paid and the ending balance of the District’s expendable trust fund for the current and prior year:

<u>Fiscal Year</u>	<u>Interest on Investments</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2022-2023	\$ 1,078.71	\$ 181,947.75	\$ (37,005.24)	\$ 772,488.14
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

**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, 2023, the liability for compensated absences in the governmental activities and proprietary fund types was \$8,077,565.24 and \$151,878.04, respectively.



**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023  
(CONTINUED)**

**Note 15: INTERFUND BALANCES AND TRANSFERS**

The following interfund balances were recorded on the various balance sheets as June 30, 2023:

<b>Fund</b>	<b>Interfund Receivable</b>	<b>Interfund Payable</b>
General Fund	\$ 9,347,812.45	\$ 37,463.99
Special Revenue Fund	-	9,310,348.46
Enterprise Fund	-	-
Total	\$ 9,347,812.45	\$ 9,347,812.45

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 \$9,675,172.98 in the governmental funds as of June 30, 2023, 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 \$60,989,226.15 as of June 30, 2023. 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  
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(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, 2023, 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, 2023 is \$23,806,100.94. \$9,821,258.55 of excess fund balance generated during 2022-2023 has been restricted and designated for utilization in the 2023-24 budget.

**For Capital Reserve Account** - As of June 30, 2023, 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, 2023, the balance in the maintenance reserve account is \$5,619,640.77. These funds are restricted for expenditures related to required maintenance of buildings and facilities.

**For Unemployment Reserve Account** - As of June 30, 2023, the balance in the unemployment reserve account is \$772,488.14. 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, 2023, the general fund and special revenue fund balance unassigned classification contained deficits totaling \$9,675,172.98. 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  
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(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, 2023, 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, 2023, 2022 and 2021 were \$13,988.00, \$18,438.00, and \$24,987.00, respectively.

**Total OPEB Liability**

The District recognized \$760,703.00 of OPEB liability on the Statement of Net Position.

**Actuarial assumptions and other imputes:**

The total OPEB liability in the June 30, 2023 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**

1.5% 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  
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**(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>
20	5.44%
25	5.29%
30	5.07%
35	4.70%
40	3.50%
45	1.77%
50	0.40%
55	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 5% per 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	\$ 28.28	\$ 34.98	\$ 252.65	\$ 7.46
Parent / Child	\$ 54.08	\$ 58.02	\$ 526.13	\$ 14.86
Parent / Children	\$ 90.33	\$ 111.92	\$ 526.13	\$ 14.86
Husband / Wife	\$ 54.08	\$ 58.02	\$ 526.13	\$ 14.86
Family	\$ 90.33	\$ 111.92	\$ 526.13	\$ 14.86

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

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023  
(CONTINUED)**

**(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**

1.50% 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 6/30/22	\$	768,828.00
Changes for the year:		
Service cost		28,232.00
Interest on Service Cost		11,450.00
Changes in assumptions or other inputs		(33,705.00)
Contributions		(13,988.00)
Interest on Contributions		(114.00)
		(8,125.00)
Net changes		(8,125.00)
Balance at 6/30/23	\$	760,703.00

**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 (0.50%)	Discount Rate (1.50%)	1% Increase (2.50%)
Total OPEB Liability	\$ 839,024.00	\$ 760,703.00	\$ 690,491.00

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023  
(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	\$ 663,894.00	\$ 760,703.00	\$ 875,405.00

\* Postemployment prescription drug rate: 5% per 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, 2023, the board of education recognized OPEB expense of \$34,537 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.

**Note 20: LITIGATION**

The School District is a defendant in several legal proceedings that are in various stages of litigation. It is believed that the outcome, or exposure to the School District, from such litigation is either unknown or potential losses, if any, would not be material to the financial statements.

**NOTE 21 – 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	Decreases	Ending Balance
Bus Yard Improvements	\$ 1,925,000.00	\$ 635,000.00	\$ 1,290,000.00
Buses & Vehicles	5,508,469.16	1,259,655.43	4,248,813.73
Right to use assets, net	\$ 7,433,469.16	\$ 1,894,655.43	\$ 5,538,813.73

**Note 22: SUBSEQUENT EVENTS**

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2023 and January 15, 2024 the date the financial statements were available to be issued for possible disclosure and recognition in the financial statements. Nothing has come to the attention of the District that would require disclosure.

## **Required Supplementary Information – Part II**





# **Budgetary Comparison Schedules**



CITY OF VINELAND BOARD OF EDUCATION  
 Required Supplementary Information  
 General Fund  
 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2023

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
<b>REVENUES:</b>					
Local Sources:					
Local Tax Levy	\$ 27,788,147.00	\$ -	\$ 27,788,147.00	\$ 27,788,147.00	\$ -
Tuition	587,000.00		587,000.00	1,337,507.64	750,507.64
Transportation Fees	45,000.00		45,000.00	91,965.73	46,965.73
Rents and Royalties	68,125.00		68,125.00	53,552.04	(14,572.96)
Advertising Fees - School Buses	10,000.00		10,000.00	7,250.49	(2,749.51)
Miscellaneous	216,000.00		216,000.00	1,587,235.90	1,371,235.90
Sale of Property	50,000.00		50,000.00	175,953.00	125,953.00
<b>Total - Local Sources</b>	<b>28,764,272.00</b>	<b>-</b>	<b>28,764,272.00</b>	<b>31,041,611.80</b>	<b>2,277,339.80</b>
State Sources:					
Equalization Aid	94,779,485.00		94,779,485.00	94,779,485.00	-
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	-
Adjustment Aid	31,132,988.00		31,132,988.00	31,132,988.00	-
Extraordinary Aid	1,213,000.00		1,213,000.00	2,235,935.00	1,022,935.00
Additional Non Public Transportation Aid			-	166,608.00	166,608.00
Teacher's Pension & Annuity Fund (On-Behalf-Non-Budgeted)			-	30,769,801.00	30,769,801.00
Reimbursed TPAF Social Security (Non-Budgeted)			-	5,057,724.50	5,057,724.50
<b>Total State Sources</b>	<b>140,568,774.00</b>	<b>-</b>	<b>140,568,774.00</b>	<b>177,585,842.50</b>	<b>37,017,068.50</b>
Federal Sources:					
Medical Assistance Program	368,338.00		368,338.00	545,630.94	177,292.94
<b>Total - Federal Sources</b>	<b>368,338.00</b>	<b>-</b>	<b>368,338.00</b>	<b>545,630.94</b>	<b>177,292.94</b>
<b>Total Revenues</b>	<b>169,701,384.00</b>	<b>-</b>	<b>169,701,384.00</b>	<b>209,173,085.24</b>	<b>39,471,701.24</b>

CITY OF VINELAND BOARD OF EDUCATION  
 Required Supplementary Information  
 General Fund  
 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2023

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
<b>EXPENDITURES:</b>					
Current Expense:					
Regular Programs - Instruction	\$ 2,437,393.00	\$ (19,958.00)	\$ 2,417,435.00	\$ 2,393,545.42	\$ 23,889.58
Preschool/Kindergarten	15,750,064.00	(51,110.00)	15,698,954.00	15,095,665.39	603,288.61
Grades 1-5 - Salaries of Teachers	8,837,483.00	9,204.87	8,846,687.87	8,250,691.37	595,996.50
Grades 6-8 - Salaries of Teachers	10,578,692.00	(431,929.50)	10,146,762.50	9,750,629.05	396,133.45
Regular Programs - Home Instruction:					
Salaries of Teachers	75,000.00	9,312.50	84,312.50	84,312.50	-
Purchased Professional-Educational Services	151,000.00	(20,452.00)	130,548.00	130,460.36	87.64
Other Purchased Services (400-500 series)	1,500.00	-	1,500.00	500.90	999.10
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	815,800.00	(31,149.00)	784,651.00	759,965.91	24,685.09
Purchased Professional-Educational Services	4,648,049.00	1,433,750.83	6,081,799.83	6,081,487.95	311.88
Other Purchased Services (400-500 series)	566,323.60	(75,039.78)	491,283.82	410,411.01	80,872.81
Travel	1,000.00	-	1,000.00	-	1,000.00
General Supplies	2,616,302.22	(108,565.19)	2,507,737.03	2,335,081.50	172,655.53
Textbooks	-	(6,159.29)	(6,159.29)	21,168.81	(27,328.10)
Other Objects	45,984.97	(12,300.00)	33,684.97	784.60	32,900.37
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>46,524,591.79</b>	<b>695,605.44</b>	<b>47,220,197.23</b>	<b>45,314,704.77</b>	<b>1,905,492.46</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Cognitive - Mild:					
Salaries of Teachers	362,084.00	110,302.00	472,386.00	468,245.00	4,141.00
Other Salaries for Instruction	331,879.00	7,505.14	339,384.14	327,330.43	12,053.71
Purchased Professional-Educational Services	109,066.00	(49,433.11)	59,632.89	16,351.27	43,281.62
Other Purchased Services (400-500 series)	4,300.00	-	4,300.00	1,773.19	2,526.81
General Supplies	25,655.90	-	25,655.90	18,849.25	6,806.65
Textbooks	3,000.00	4,750.00	7,750.00	2,161.38	5,588.62
Other Objects	5,400.00	-	5,400.00	1,210.48	4,189.52
<b>Total Cognitive - Mild</b>	<b>841,384.90</b>	<b>73,124.03</b>	<b>914,508.93</b>	<b>835,921.00</b>	<b>78,587.93</b>

CITY OF VINELAND BOARD OF EDUCATION  
 Required Supplementary Information  
 General Fund  
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 For the Fiscal Year Ended June 30, 2023

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
<b>Cognitive - Moderate</b>					
Salaries of Teachers	\$ 474,306.00	\$ (70,580.00)	\$ 403,726.00	\$ 399,353.00	\$ 4,373.00
Other Salaries for Instruction	420,161.00	(126,231.00)	293,930.00	252,807.68	41,122.32
Purchased Professional-Educational Services	183,154.00	(7,938.75)	175,215.25	153,749.55	21,465.70
Other Purchased Services (400-500 series)	4,500.00	-	4,500.00	474.95	4,025.05
General Supplies	18,525.00	-	18,525.00	12,939.50	5,585.50
Textbooks	600.00	-	600.00	-	600.00
Other Objects	4,000.00	-	4,000.00	1,353.27	2,646.73
<b>Total Cognitive - Moderate Learning and/or Language Disabilities:</b>	<b>1,105,246.00</b>	<b>(204,749.75)</b>	<b>900,496.25</b>	<b>820,677.95</b>	<b>79,818.30</b>
<b>Salaries of Teachers</b>					
Other Salaries for Instruction	1,893,429.00	170,839.00	2,064,268.00	1,846,030.32	218,237.68
Purchased Professional-Educational Services	724,384.00	(165,306.01)	559,077.99	460,545.88	98,532.11
Other Purchased Services (400-500 series)	277,176.00	(9,199.05)	267,976.95	257,032.27	10,944.68
General Supplies	3,250.00	(750.00)	2,500.00	-	2,500.00
Textbooks	65,004.38	750.00	65,754.38	56,693.17	9,061.21
Other Objects	12,520.00	-	12,520.00	9,420.85	3,099.15
Other Learning and/or Language Disabilities	7,378.14	-	7,378.14	5,377.82	2,000.32
<b>Total Learning and/or Language Disabilities</b>	<b>2,993,141.52</b>	<b>(3,666.06)</b>	<b>2,979,475.46</b>	<b>2,635,100.31</b>	<b>344,375.15</b>
<b>Auditory Impairments:</b>					
Salaries of Teachers	352,320.00	(86,816.00)	265,504.00	256,646.00	8,858.00
Other Salaries for Instruction	364,085.00	47,823.71	411,908.71	411,778.79	129.92
Purchased Professional-Educational Services	49,022.00	(1,601.54)	47,420.46	47,159.73	260.73
Other Purchased Services (400-500 series)	4,300.00	-	4,300.00	194.00	4,106.00
General Supplies	10,350.00	(3,350.00)	7,000.00	3,891.12	3,108.88
Textbooks	1,600.00	-	1,600.00	-	1,600.00
Other Objects	2,650.00	-	2,650.00	820.24	1,829.76
<b>Total Auditory Impairments</b>	<b>784,327.00</b>	<b>(43,943.83)</b>	<b>740,383.17</b>	<b>720,489.88</b>	<b>19,893.29</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	487,549.00	(83,184.00)	404,365.00	386,691.60	17,673.40
Other Salaries for Instruction	375,746.00	18,808.00	394,554.00	351,086.73	43,467.27
Purchased Professional-Educational Services	871,161.00	14,653.09	885,814.09	857,208.27	28,605.82
Other Purchased Services (400-500 series)	2,600.00	(900.00)	1,700.00	-	1,700.00
General Supplies	25,376.15	(1,375.00)	24,001.15	16,997.92	7,003.23
Textbooks	750.00	-	750.00	-	750.00
Other Objects	5,856.78	(320.00)	5,536.78	2,708.99	2,827.79
<b>Total Behavioral Disabilities</b>	<b>1,769,038.93</b>	<b>(52,317.91)</b>	<b>1,716,721.02</b>	<b>1,614,693.51</b>	<b>102,027.51</b>

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 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2023

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	\$ 8,742,223.00	\$ (169,855.00)	\$ 8,572,368.00	\$ 8,091,092.98	\$ 481,275.02
Other Salaries for Instruction	867,600.00	28,957.00	896,557.00	788,607.80	107,949.20
Purchased Professional-Educational Services	638,440.00	304,798.41	943,238.41	909,716.51	33,521.90
Other Purchased Services (400-500 series)	2,000.00	-	2,000.00	-	2,000.00
General Supplies	227,769.04	(59,227.73)	168,541.31	135,477.42	33,063.89
Textbooks	18,500.00	(5,800.00)	12,700.00	2,161.38	10,538.62
Other Objects	6,450.00	-	6,450.00	5,331.99	1,118.01
<b>Total Resource Room/Resource Center</b>	<b>10,502,982.04</b>	<b>98,872.68</b>	<b>10,601,854.72</b>	<b>9,932,388.08</b>	<b>669,466.64</b>
<b>Autism:</b>					
Salaries of Teachers	1,198,276.00	21,344.00	1,219,620.00	1,115,502.17	104,117.83
Other Salaries for Instruction	842,148.00	109,050.00	951,198.00	935,457.61	15,740.39
Purchased Professional-Educational Services	301,242.00	330,538.35	631,780.35	621,427.68	10,352.67
Other Purchased Services (400-500 series)	8,500.00	(4,100.00)	4,400.00	-	4,400.00
General Supplies	75,100.00	(11,822.00)	63,278.00	54,054.18	9,223.82
Textbooks	3,100.00	(3,100.00)	-	-	-
Other Objects	16,550.00	(5,600.00)	10,950.00	6,072.23	4,877.77
<b>Total Autism</b>	<b>2,444,916.00</b>	<b>436,310.35</b>	<b>2,881,226.35</b>	<b>2,732,513.87</b>	<b>148,712.48</b>
<b>Preschool Disabilities - Full-Time:</b>					
Salaries of Teachers	710,522.00	(115,965.26)	594,556.74	594,556.74	-
Other Salaries for Instruction	180,987.00	(85,836.53)	95,150.47	95,150.47	-
Purchased Professional-Educational Services	157,868.00	9,485.18	167,353.18	167,353.18	-
General Supplies	-	-	-	-	-
<b>Total Preschool Disabilities - Full-Time</b>	<b>1,049,377.00</b>	<b>(192,316.61)</b>	<b>857,060.39</b>	<b>857,060.39</b>	<b>-</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>21,480,413.39</b>	<b>111,312.90</b>	<b>21,591,726.29</b>	<b>20,148,844.99</b>	<b>1,442,881.30</b>
<b>Basic Skills/Remedial - Instruction</b>					
Salaries of Teachers	1,273,777.00	144,092.00	1,417,869.00	1,255,588.06	162,280.94
Purchased Professional-Educational Services	56,000.00	(56,000.00)	-	-	-
General Supplies	6,689.14	(1,116.05)	5,573.09	3,209.82	2,363.27
<b>Total Basic Skills/Remedial - Instruction</b>	<b>1,336,466.14</b>	<b>86,975.95</b>	<b>1,423,442.09</b>	<b>1,258,797.88</b>	<b>164,644.21</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	2,925,979.00	7,552.00	2,933,531.00	2,807,114.29	126,416.71
Other Salaries for Instruction	75,018.00	14,751.90	89,769.90	71,923.20	17,846.70
Purchased Professional-Educational Services	33,000.00	(2,700.00)	30,300.00	20,849.94	9,450.06
General Supplies	26,850.00	(2,226.93)	24,623.07	16,511.00	8,112.07
<b>Total Bilingual Education - Instruction</b>	<b>3,060,847.00</b>	<b>17,376.97</b>	<b>3,078,223.97</b>	<b>2,916,398.43</b>	<b>161,825.54</b>

CITY OF VINELAND BOARD OF EDUCATION  
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 For the Fiscal Year Ended June 30, 2023

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	\$ 352,959.00	\$ 57,323.65	\$ 410,282.65	\$ 399,441.69	\$ 10,840.96
Purchased Services (300-500 series)	31,400.00	(12,000.00)	19,400.00	14,303.23	5,096.77
Supplies and Materials	5,600.00	(1,100.00)	4,500.00	1,900.07	2,599.93
Other Objects	35,000.00	4,502.00	39,502.00	21,802.00	17,700.00
Total School-Spon. Cocurricular Actvts. - Inst.	424,959.00	48,725.65	473,684.65	437,446.99	36,237.66
School-Spon. Cocurricular Athletics - Inst.					
Salaries	811,089.00	(44,975.05)	766,113.95	753,275.45	12,838.50
Purchased Services (300-500 series)	161,232.35	(4,000.00)	157,232.35	134,380.23	22,852.12
Supplies and Materials	87,668.00	58,938.00	146,606.00	143,323.80	3,282.20
Other Objects	7,350.00	-	7,350.00	7,314.00	36.00
Total School-Spon. Cocurricular Athletics - Inst.	1,067,339.35	9,962.95	1,077,302.30	1,038,293.48	39,008.82
Other Instructional Programs - Instruction					
Salaries	70,350.00	-	70,350.00	36,638.75	33,711.25
Total Other Instructional Programs - Instruction	70,350.00	-	70,350.00	36,638.75	33,711.25
Alternative Education Program - Instruction					
Other Purchased Services (400-500 series)	4,334.91	3,045.00	7,379.91	6,517.18	862.73
Total Alternative Education Program - Instruction	4,334.91	3,045.00	7,379.91	6,517.18	862.73
Other Alternative Education Program - Support					
Salaries	54,611.00	4,409.00	59,020.00	59,020.00	-
Total Alternative Education Program - Support	54,611.00	4,409.00	59,020.00	59,020.00	-
Total Alternative Education Program	58,945.91	7,454.00	66,399.91	65,537.18	862.73
Total Instruction	74,023,912.58	977,413.86	75,001,326.44	71,216,662.47	3,784,663.97
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	75,000.00	89,926.77	164,926.77	144,251.49	20,675.28
Tuition to Other LEAs Within the Stat - Special	251,284.39	25,478.23	276,762.62	227,099.02	49,663.60
Tuition to County Voc. School Dist. - Regular	2,493,793.00	(791,191.85)	1,702,601.15	1,543,278.30	159,322.85
Tuition to County Voc. School Dist. - Special	123,760.00	-	123,760.00	57,323.60	66,436.40
Tuition to CSSD & Regional Day Schools	2,000,060.00	126,219.25	2,126,279.25	2,111,411.85	14,867.40
Tuition to Private Schools for the Disabled - Within State	1,385,292.00	(114,000.00)	1,271,292.00	1,098,789.90	172,502.10
Tuition to Private Schools for the Disabled & Other LEA - Spl, O/S St	5,000.00	-	5,000.00	-	5,000.00
Tuition - State Facilities	343,238.00	-	343,238.00	343,238.00	-
Total Undistributed Expenditures - Instruction	6,677,427.39	(663,567.60)	6,013,859.79	5,525,392.16	488,467.63
Undist. Expend. - Attend. & Social Work					
Salaries	423,279.00	75,503.99	498,782.99	486,419.58	12,363.41
Supplies and Materials	500.00	(500.00)	-	-	-
Total Undist. Expend. - Attend. & Social Work	423,779.00	75,003.99	498,782.99	486,419.58	12,363.41

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	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Health Services	\$ 1,229,632.00	\$ 42,713.00	\$ 1,272,345.00	\$ 1,259,967.05	\$ 12,377.95
Salaries	1,105,868.00	(32,706.00)	1,073,162.00	983,524.95	89,637.05
Salaries of Social Services Coordinators	1,737,158.00	(515,557.70)	1,221,600.30	1,100,757.65	120,842.65
Purchased Professional and Technical Services	17,972.51	5,298.02	23,270.53	16,121.87	7,148.66
Other Purchased Services (400-500 series)	63,639.20	18,001.43	81,640.63	60,900.56	20,740.07
Supplies and Materials	4,154,269.71	(482,251.25)	3,672,018.46	3,421,272.08	250,746.38
Total Undist. Expend. - Health Services	1,703,872.00	(36,094.00)	1,667,778.00	1,643,613.00	24,165.00
Undist. Expend. - Speech, OT, PT & Related Services	-	73,594.00	73,594.00	73,493.00	101.00
Salaries	500.00	700.00	1,200.00	1,111.69	88.31
Purchased Professional - Educational Services	3,542.00	(1,008.19)	2,533.81	-	2,533.81
Other Purchased Services (400-500 series)	1,707,914.00	37,191.81	1,745,105.81	1,718,217.69	26,888.12
Other Objects	282,490.00	(238,202.10)	44,287.90	14,726.25	29,561.65
Total Undist. Expend. - Speech, OT, PT & Related Services	6,500.00	702.10	7,202.10	7,202.10	-
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	288,990.00	(237,500.00)	51,490.00	21,928.35	29,561.65
Purchased Professional - Educational Services	2,377,818.00	65,684.00	2,443,502.00	2,379,430.30	64,071.70
Supplies and Materials	104,257.00	49,950.00	154,207.00	150,748.53	3,458.47
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	96,284.00	(3,100.00)	93,184.00	89,090.00	4,094.00
Salaries of Secretarial and Clerical Assistants	16,580.93	4,316.44	20,897.37	14,949.27	5,948.10
Other Salaries	16,641.43	(1,020.05)	15,621.38	3,000.70	12,620.68
Other Purchased Services (400-500 series)	2,611,581.36	115,830.39	2,727,411.75	2,637,218.80	90,192.95
Supplies and Materials	2,059,706.00	(98,459.00)	1,961,247.00	1,917,316.93	43,930.07
Total Undistributed Expenditures - Guidance Services	199,138.00	18,459.00	217,597.00	217,597.00	-
Undist. Expend. - Child Study Teams	3,000.00	(700.00)	2,300.00	2,154.86	145.14
Salaries of Other Professional Staff	5,500.00	(86.66)	5,413.34	-	5,413.34
Salaries of Secretarial and Clerical Assistants	2,565.00	86.66	2,651.66	2,651.66	-
Travel	2,269,909.00	(80,700.00)	2,189,209.00	2,139,720.45	49,488.55
Other Purchased Services (400-500 series O/than Resid Costs)	1,117,020.40	(12,153.14)	1,104,867.26	1,100,001.54	4,865.72
Other Objects	82,750.00	3,467.26	86,217.26	30,600.69	55,616.57
Total Undist. Expend. - Child Study Teams	459,228.00	27,446.90	486,674.90	469,511.26	17,163.64
Undist. Expend. - Improvement of Inst. Serv.	250.00	1,585.00	1,835.00	1,559.00	276.00
Salaries of Supervisor of Instruction	21,000.00	(700.00)	20,300.00	15,889.36	4,410.64
Salaries of Other Professional Staff	1,680,248.40	19,646.02	1,699,894.42	1,617,561.85	82,332.57
Salaries of Sec and Clerical Assit.					
Travel					
Supplies and Materials					
Total Undist. Expend. - Improvement of Inst. Serv.					



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	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Edu. Media Serv./Sch. Library Salaries	\$ 1,133,200.00	\$ 100,172.00	\$ 1,233,372.00	\$ 1,147,288.93	\$ 86,083.07
Purchased Professional and Technical Services	49,140.00	(19,411.25)	29,728.75	-	29,728.75
Other Purchased Services (400-500 series)	23,302.81	9,496.20	32,799.01	20,846.01	11,953.00
Supplies and Materials	102,837.82	(13,537.28)	89,300.54	83,975.34	5,325.20
Other Objects	-	-	-	-	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>1,308,480.63</b>	<b>76,719.67</b>	<b>1,385,200.30</b>	<b>1,252,110.28</b>	<b>133,090.02</b>
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Supervisors of Instruction	239,193.60	15,411.25	254,604.85	254,428.89	175.96
Salaries of Other Professional Staff	7,250.00	570.00	7,820.00	7,433.00	387.00
Salaries of Secretarial and Clerical Assist	1.00	-	1.00	-	1.00
Purchased Professional - Educational Service	38,000.00	25,500.00	63,500.00	58,950.00	4,550.00
Other Purchased Services (400-500 series)	39,250.00	4,554.00	43,804.00	39,931.50	3,872.50
Travel	12,883.09	(5,068.43)	7,814.66	6,813.37	1,001.29
Supplies and Materials	8,300.00	(1,600.00)	6,700.00	3,988.94	2,711.06
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>344,877.69</b>	<b>39,366.82</b>	<b>384,244.51</b>	<b>371,545.70</b>	<b>12,698.81</b>
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	502,475.00	5,529.49	508,004.49	507,869.61	134.88
Legal Services	150,000.00	(14,608.49)	135,391.51	129,707.58	5,683.93
Audit Fees	79,000.00	5,200.00	84,200.00	84,200.00	-
Architectural/Engineering Services	234,000.00	(78,833.82)	155,166.18	105,271.38	49,894.80
Other Purchased Professional Services	15,000.00	18,000.00	33,000.00	33,000.00	-
Communications/Telephone	192,659.09	15,984.44	208,643.53	158,500.13	50,143.40
BOE Other Purchased Services	17,500.00	8,833.82	26,333.82	32,500.00	(6,166.18)
Misc. Purch Serv (400-500 series)(Other than 530 & 585)	718,885.00	11,129.81	730,014.81	644,361.29	85,653.52
General Supplies	35,900.00	10,662.00	46,562.00	46,562.00	-
Miscellaneous Expenditures	44,400.00	(2,051.81)	42,348.19	36,629.69	5,718.50
BOE Membership Dues and Fees	15,650.00	(950.00)	14,700.00	2,837.00	11,863.00
<b>Total Undist. Expend. - Supp. Serv. - General Admin.</b>	<b>2,005,469.09</b>	<b>(21,104.56)</b>	<b>1,984,364.53</b>	<b>1,781,438.68</b>	<b>202,925.85</b>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	3,720,179.00	(28,377.00)	3,691,802.00	3,536,167.37	155,634.63
Salaries of Secretarial and Clerical Assistants	1,283,935.00	103,406.00	1,387,341.00	1,229,811.93	157,529.07
Other Purchased Services (400-500 series)	105,791.83	25,326.76	131,118.59	110,739.24	20,379.35
Supplies and Materials	203,239.89	14,393.84	217,633.73	189,586.12	28,047.61
Other Objects	44,458.70	12,700.00	57,158.70	50,153.78	7,004.92
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>5,357,604.42</b>	<b>127,449.60</b>	<b>5,485,054.02</b>	<b>5,116,458.44</b>	<b>368,595.58</b>

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	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Central Services					
Salaries	\$ 1,855,613.00	-	\$ 1,855,613.00	\$ 1,720,989.12	\$ 134,623.88
Purchased Professional Services	25,000.00	-	25,000.00	11,000.00	14,000.00
Purchased Technical Services	180,775.00	-	180,775.00	141,755.50	39,019.50
Travel	5,850.00	-	5,850.00	1,499.82	4,350.18
Misc. Purch. Services (400-500 Series) (O/T 594)	423,840.25	(8,175.33)	415,664.92	377,104.92	38,560.00
Supplies and Materials	60,768.96	38,568.16	99,337.12	78,293.65	21,043.47
Miscellaneous Expenditures	24,600.00	(13,613.16)	10,986.84	9,226.84	1,760.00
Total Undist. Expend. - Central Services	2,576,447.21	16,779.67	2,593,226.88	2,339,869.85	253,357.03
Undistributed Expenditures - Admin. Info. Tech.					
Salaries	80,744.00	101,504.64	182,248.64	182,248.64	-
Purchased Professional Services	23,000.00	3,100.00	26,100.00	11,058.10	15,041.90
Purchased Technical Services	1,239,720.00	(12,362.96)	1,227,357.04	1,173,077.82	54,279.22
Supplies and Materials	465,980.81	(33,000.00)	432,980.81	394,179.45	38,801.36
Other Objects	2,050.00	-	2,050.00	-	2,050.00
Total Undist. Expend. - Admin. Info. Tech.	1,811,994.81	59,241.68	1,871,236.49	1,760,665.53	110,570.96
Undist. Expend. -Required Maintenance for School Facilities					
Salaries	3,541,632.97	(603,000.00)	2,938,632.97	2,691,241.12	247,391.85
Cleaning, Repair, and Maintenance Services	323,379.75	489,500.00	812,879.75	782,251.04	30,628.71
General Supplies	3,865,012.72	(113,500.00)	3,751,512.72	3,473,492.16	278,020.56
Total Undist. Expend. -Required Maintenance for School Facilities	7,730,025.44	966,500.00	8,696,525.44	8,947,984.32	(251,458.88)
Undist. Expend. - Custodial Services					
Salaries	5,512,345.00	311,007.32	5,823,352.32	5,795,084.27	28,268.05
Salaries of Secretarial and Clerical Assistants	56,726.00	-	56,726.00	62,549.64	(5,823.64)
Salaries of Non-instructional Aides	34,013.00	(19,000.00)	15,013.00	14,942.03	70.97
Purchased Professional and Technical Services	35,000.00	(34,222.03)	777.97	-	777.97
Cleaning, Repair and Maintenance Services	135,390.37	26,914.54	162,304.91	162,304.91	-
Rental of Land, Building & Other than Lease Purchases	125,000.00	-	125,000.00	125,000.00	-
Other Purchased Property Services	673,269.82	(17,000.00)	656,269.82	647,582.76	8,687.06
Insurance	-	300,000.00	300,000.00	300,000.00	-
Miscellaneous Purchased Services	5,000.00	-	5,000.00	-	5,000.00
General Supplies	449,171.91	(23,086.55)	426,085.36	383,716.48	42,368.88
Energy - Natural Gas	517,500.00	142,057.75	659,557.75	654,690.96	4,866.79
Energy - Electricity	3,537,926.53	404,191.32	3,942,117.85	3,854,922.87	87,194.98
Energy - Oil	5,000.00	(5,000.00)	-	-	-
Energy - Gasoline	135,000.00	(79,180.71)	55,819.29	55,819.29	-
Total Undist. Expend. - Custodial Services	11,221,342.63	1,006,681.64	12,228,024.27	12,056,613.21	171,411.06

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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	-	3,000.00	29.69	2,970.31
Supplies and Materials	6,000.00	-	6,000.00	29.69	5,970.31
Total Undist. Expend. - Care and Upkeep of Grounds					
Undist. Expend. - Security					
Salaries	1,856,434.00	(39,766.00)	1,816,668.00	1,511,931.51	304,736.49
Purchased Professional & Technical Services	10,000.00	46,354.00	56,354.00	47,339.40	9,014.60
General Supplies	84,884.19	15,133.60	100,017.79	89,347.23	10,670.56
Total Undist. Expend. - Security	1,951,318.19	21,721.60	1,973,039.79	1,648,618.14	324,421.65
Total Undist. Expend. - Oper. & Maint. Of Plant	17,043,673.54	914,903.24	17,958,576.78	17,178,753.20	779,823.58
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Bet. Home and School) - Regular	5,063,109.00	719,666.87	5,782,775.87	5,767,621.24	15,154.63
Sal. For Non-Instructional Aides	180,000.00	(77,719.22)	102,280.78	102,234.46	46.32
Other Purchased Professional and Technical Services	1,563,548.00	35,000.00	1,598,548.00	1,595,530.74	3,017.26
Cleaning, Repair and Maintenance Services	221,134.64	45,000.00	266,134.64	253,882.52	12,252.12
Rental Payments - School Buses	2,221,996.89	(364,192.28)	1,857,804.61	1,813,162.41	44,642.20
Contract Services - (Between Home and School) - Vendors	25,000.00	(1,577.25)	23,422.75	22,933.25	489.50
Contract Services - (Between Home and Sch) - Joint Agrmts	20,000.00	-	20,000.00	12,391.62	7,608.38
Contr Serv (Spl. Ed. Students) - Joint Agrmt	50,000.00	-	50,000.00	48,111.71	1,888.29
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	9,046.64	713,235.06	722,281.70	713,186.79	9,094.91
Contr Serv. - Aid in Lieu Payments - Non-Public Schools	545,394.05	50,000.00	595,394.05	571,930.49	23,463.56
Misc. Purchased Serv. - Transportation	1,078,579.23	(380,000.00)	698,579.23	693,936.46	4,642.77
Supplies and Materials	34,500.00	175,000.00	209,500.00	207,757.32	1,742.68
Transportation Supplies	1,264,101.55	757,100.00	2,021,201.55	1,979,172.90	42,028.65
Other Objects	15,000.00	-	15,000.00	4,442.50	10,557.50
Total Undist. Expend. - Student Transportation Serv.	12,291,410.00	1,671,513.18	13,962,923.18	13,786,294.41	176,628.77
UNALLOCATED BENEFITS					
Group Insurance	23,093,600.00	(70,157.00)	23,023,443.00	23,023,373.62	69.38
Social Security Contributions	1,828,000.00	287,502.02	2,115,502.02	2,080,449.08	35,052.94
Other Retirement Contributions - PERS	3,150,000.00	141,794.00	3,291,794.00	3,291,583.59	210.41
Workmen's Compensation	1,280,000.00	(319,000.00)	961,000.00	960,927.11	72.89
Health Benefits	9,216,343.30	(2,909,733.49)	6,306,609.81	5,846,889.04	459,720.77
Tuition Reimbursement	245,000.00	-	245,000.00	130,164.29	114,835.71
Other Employee Benefits	62,000.00	-	62,000.00	25,570.25	36,429.75
Unused Sick Payment to Terminated / Retired Staff	1,150,000.00	(16,500.00)	1,133,500.00	950,298.11	183,201.89
TOTAL UNALLOCATED BENEFITS	40,024,943.30	(2,886,094.47)	37,138,848.83	36,309,255.09	829,593.74

CITY OF VINELAND BOARD OF EDUCATION  
 Required Supplementary Information  
 General Fund  
 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2023

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
	\$	\$	\$	\$	\$
On-behalf TPAF Pension Contributions (non-budgeted)	-	-	-	30,769,801.00	(30,769,801.00)
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	5,057,724.50	(5,057,724.50)
TOTAL ON-BEHALF CONTRIBUTIONS	40,024,943.30	(2,886,094.47)	37,138,848.83	35,827,525.50	(35,827,525.50)
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	102,579,019.55	(1,217,571.81)	101,361,447.74	72,136,780.59	(34,997,931.76)
TOTAL UNDISTRIBUTED EXPENDITURES	176,602,932.13	(240,157.95)	176,362,774.18	133,291,647.64	(31,930,199.90)
TOTAL GENERAL CURRENT EXPENSE				204,508,310.11	(28,145,535.93)
CAPITAL OUTLAY					
Equipment					
Undistributed Expenditures - Central Services	69,105.91	(19,824.67)	49,281.24	-	49,281.24
Undistributed Expenditures - Admin. Info. Tech.	342,581.31	-	342,581.31	319,288.70	23,292.61
Undistributed Expenditures - Required Maintenance for School Facilities	406,728.43	18,024.06	424,752.49	53,009.43	371,743.06
Undistributed Expenditures - Custodial Services	80,000.00	-	80,000.00	49,786.67	30,213.33
Undistributed Expenditures - Security	-	53,599.56	53,599.56	23,512.94	30,086.62
Total Equipment	898,415.65	52,798.95	951,214.60	446,597.74	504,616.86
Facilities Acquisition and Construction Services					
Construction Services	3,647,704.54	-	3,647,704.54	2,337,279.71	1,310,424.83
Buildings Other than Lease Purchase Agreement	-	-	-	-	-
Total Facilities Acquisition and Construction Services	3,647,704.54	-	3,647,704.54	2,337,279.71	1,310,424.83
TOTAL CAPITAL OUTLAY	4,546,120.19	52,798.95	4,598,919.14	2,793,877.45	1,815,041.69
Transfer of Funds to Charter Schools	4,870,589.00	187,359.00	5,057,948.00	5,036,596.00	21,352.00
Total Expenditures	186,019,641.32	-	186,019,641.32	212,328,783.56	(26,309,142.24)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,318,257.32)	-	(16,318,257.32)	(3,155,698.32)	13,162,559.00
Other Financing Sources (Uses):					
Operating Transfer In:					
Contribution to SBB (School Based Budget) - General Fund	98,449,166.35	(340,000.00)	98,109,166.35	93,981,437.47	(4,127,728.88)
Contribution to SBB (School Based Budget) - Special Revenue Fund	2,931,232.00	-	2,931,232.00	2,798,814.44	(132,417.56)
Operating Transfers Out:					
Transfer to Sp. Revenue Fund - Inclusion	(1,201,322.00)	-	(1,201,322.00)	(1,201,322.00)	-
Contribution to SBB (School Based Budget)	(98,449,166.35)	-	(98,449,166.35)	(93,981,437.47)	4,467,728.88
Total Other Financing Sources (Uses)	1,729,910.00	(340,000.00)	1,389,910.00	1,597,492.44	207,582.44
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(14,588,347.32)	(340,000.00)	(14,928,347.32)	(1,558,205.88)	13,370,141.44

CITY OF VINELAND BOARD OF EDUCATION  
 Required Supplementary Information  
 General Fund  
 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2023

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Fund Balances, July 1	39,025,502.65	-	39,025,502.65	39,025,502.65	-
Fund Balances, June 30	<u>\$ 24,437,155.33</u>	<u>\$ (340,000.00)</u>	<u>\$ 24,097,155.33</u>	<u>\$ 37,467,296.77</u>	<u>\$ 13,370,141.44</u>
Recapitulation:					
Reserve for Encumbrances	\$ (2,626,980.32)	-	\$ (2,626,980.32)	\$ (2,626,980.32)	\$ -
Increase in Maintenance Reserve	2,800,000.00		2,800,000.00	2,800,000.00	-
Budgeted Fund Balance	<u>(14,761,367.00)</u>	<u>(340,000.00)</u>	<u>(15,101,367.00)</u>	<u>(1,731,225.56)</u>	<u>13,370,141.44</u>
	<u>\$ (14,588,347.32)</u>	<u>\$ (340,000.00)</u>	<u>\$ (14,928,347.32)</u>	<u>\$ (1,558,205.88)</u>	<u>\$ 13,370,141.44</u>
Restricted Fund Balance:					
Maintenance Reserve				\$ 5,619,640.77	
Reserve for Excess Surplus				10,087,888.65	
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures				9,821,258.55	
Reserve for Unemployment				772,488.14	
Assigned Fund Balance:					
Encumbrances				1,797,208.90	
Designated for Subsequent Year's Expenditures				4,681,193.45	
Unassigned Fund Balance				<u>4,687,618.31</u>	
Total				<u>37,467,296.77</u>	
Reconciliation to Governmental Funds Statements (GAAP):					
Last two State Aid Payments not Recognized on GAAP Basis				<u>(13,753,556.80)</u>	
Fund Balance per Governmental Funds (GAAP)				<u>\$ 23,713,739.97</u>	

CITY OF VINELAND SCHOOL DISTRICT  
COMBINING BUDGET FOR PERSONNEL SCHEDULE  
FOR FISCAL YEAR ENDED JUNE 30, 2023

	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	\$ 27,788,147.00	\$ -	\$ 27,788,147.00	\$ -	\$ -	\$ 27,788,147.00	\$ 27,788,147.00	\$ -	\$ 27,788,147.00	\$ 27,788,147.00	\$ -	\$ 27,788,147.00	Tuition	587,000.00	587,000.00	1,174,000.00				587,000.00		1,174,000.00	587,000.00		1,174,000.00	Transportation Fees	45,000.00	45,000.00	90,000.00				45,000.00		90,000.00	45,000.00		90,000.00	Rents and Royalties	68,125.00	68,125.00	136,250.00				68,125.00		136,250.00	68,125.00		136,250.00	Sale of Property	50,000.00	50,000.00	100,000.00				50,000.00		100,000.00	50,000.00		100,000.00	Miscellaneous	216,000.00	216,000.00	432,000.00				216,000.00		432,000.00	216,000.00		432,000.00	Advertising Fees - School Buses	10,000.00	10,000.00	20,000.00				10,000.00		20,000.00	10,000.00		20,000.00	Total - Local Sources	28,764,272.00	28,764,272.00	57,528,544.00	28,764,272.00	-	28,764,272.00	28,764,272.00	-	28,764,272.00	28,764,272.00	-	28,764,272.00	State Sources:													Equalization Aid	94,779,485.00	94,779,485.00	189,558,970.00	94,779,485.00		189,558,970.00	94,779,485.00		189,558,970.00	94,779,485.00		189,558,970.00	Special Education Aid	704,073.00	4,704,073.00	5,408,146.00	4,704,073.00		5,408,146.00	4,704,073.00		5,408,146.00	4,704,073.00		5,408,146.00	Special Education Categorical Aid	5,294,946.00	5,294,946.00	10,589,892.00	5,294,946.00		10,589,892.00	5,294,946.00		10,589,892.00	5,294,946.00		10,589,892.00	Security Aid	3,354,282.00	3,354,282.00	6,708,564.00	3,354,282.00		6,708,564.00	3,354,282.00		6,708,564.00	3,354,282.00		6,708,564.00	Adjustment Aid	31,132,988.00	31,132,988.00	62,265,976.00	31,132,988.00		62,265,976.00	31,132,988.00		62,265,976.00	31,132,988.00		62,265,976.00	Extraordinary Aid	1,213,000.00	1,213,000.00	2,426,000.00	1,213,000.00		2,426,000.00	1,213,000.00		2,426,000.00	1,213,000.00		2,426,000.00	Additional Non Public Transportation Aid	-	-	-	-	-	-	-	-	-	-	-	-	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	140,568,774.00	140,568,774.00	281,137,548.00	140,568,774.00	-	281,137,548.00	140,568,774.00	-	281,137,548.00	140,568,774.00	-	281,137,548.00	Federal Sources:													Medical Assistance Program	368,338.00	368,338.00	736,676.00	368,338.00		736,676.00	368,338.00		736,676.00	368,338.00		736,676.00	Total - Federal Sources	368,338.00	368,338.00	736,676.00	368,338.00	-	736,676.00	368,338.00	-	736,676.00	368,338.00	-	736,676.00	Total Revenues	169,701,384.00	169,701,384.00	339,402,768.00	169,701,384.00	-	339,402,768.00	169,701,384.00	-	339,402,768.00	169,701,384.00	-	339,402,768.00	EXPENDITURES:													Current Expense:													Regular Programs - Instruction	4,008.00	2,433,385.00	2,437,393.00	(4,000.00)	(15,958.00)	(19,966.00)	4,008.00	2,417,427.00	2,417,435.00	2,011,211.00	2,393,545.42	2,393,545.42	Preschool/Kindergarten	13,000.00	15,737,055.00	15,750,055.00	188,112.00	(239,222.00)	(51,110.00)	201,121.00	15,497,833.00	15,698,954.00	229,141.87	14,894,544.39	15,093,685.39	Grades 1-5 - Salaries of Teachers	32,503.00	8,694,980.00	8,727,483.00	196,638.87	(187,434.00)	9,234.87	8,674,546.00	8,646,887.87	8,674,546.00	2,291,141.87	8,021,549.50	8,250,691.37	Grades 6-8 - Salaries of Teachers	3,160,000.00	10,262,691.00	13,422,691.00	(94,023.50)	(377,306.00)	(431,929.50)	10,576,662.50	9,884,785.00	10,146,762.50	261,977.50	9,468,651.55	9,750,628.05	Reimbursed Home Instruction	75,000.00	-	75,000.00	9,312.50	-	9,312.50	84,312.50	-	84,312.50	84,312.50	-	84,312.50	Salaries of Teachers - Home Instruction	151,000.00	151,000.00	302,000.00	(20,482.00)	-	(20,482.00)	130,518.00	-	130,518.00	130,460.36	-	130,460.36	Purchased Professional-Educational Services	1,500.00	1,500.00	3,000.00	-	-	-	1,500.00	-	1,500.00	500.90	-	500.90	Other Purchased Services (400-500 series)	2,008.00	813,792.00	815,800.00	(31,149.00)	(31,149.00)	(62,298.00)	2,008.00	782,643.00	784,651.00	6,081,487.95	759,965.91	759,965.91	Regular Programs - Undistributed Instruction	4,648,049.00	360,323.60	5,008,372.60	1,433,750.83	(39,139.78)	(1,394,618.05)	6,081,796.83	321,183.82	6,402,980.65	251,712.66	158,898.35	410,411.01	Other Salaries for Instruction	206,000.00	3,803,323.60	4,009,323.60	(35,900.00)	(35,900.00)	(71,800.00)	170,100.00	3,767,423.60	3,937,523.60	18,898.35	1,879,119.19	1,898,012.54	Purchased Professional-Educational Services	1,000.00	1,000.00	2,000.00	(69,787.83)	-	(69,787.83)	1,000.00	1,000.00	2,000.00	784.69	21,168.81	22,153.50	Other Purchased Services (400-500 series)	932,817.98	1,683,484.24	2,616,302.22	(12,300.00)	(6,159.29)	(18,459.29)	863,030.15	1,644,706.88	2,507,737.03	1,550,390.34	1,550,390.34	3,100,780.68	Travel	16,334.97	46,984.97	63,319.94	4,034.97	-	4,034.97	794.60	28,650.00	29,444.60	794.60	-	794.60	General Supplies	6,397,230.95	40,125,359.94	46,522,590.89	1,631,250.87	(935,745.45)	(636,514.58)	8,065,981.92	38,189,815.41	46,255,807.33	37,981,526.58	607,361.97	38,588,888.55	Textbooks	40,028.00	801,356.90	841,384.90	(11,454.97)	-	(11,454.97)	28,573.03	865,935.90	894,508.93	28,569.03	807,361.97	835,921.00	Other Objects	14.00	362,070.00	376,084.00	110,302.00	(110,302.00)	-	14.00	472,372.00	472,386.00	468,245.00	-	468,245.00	SPECIAL EDUCATION - INSTRUCTION	14.00	331,865.00	345,869.00	(13,023.00)	(17,450.00)	(30,473.00)	20,542.14	318,842.00	339,384.14	20,542.14	306,788.29	327,330.43	Cognitive - Mild	14.00	69,066.00	83,080.00	(31,983.11)	(4,300.00)	(36,283.11)	8,016.89	51,616.00	59,632.89	8,334.38	1,773.19	10,107.57	Salaries of Teachers	40,000.00	4,300.00	44,300.00	-	-	-	4,300.00	4,300.00	8,600.00	1,773.19	-	1,773.19	Other Salaries for Instruction	22,000.00	25,655.90	51,655.90	-	-	-	25,655.90	25,655.90	51,311.80	18,849.25	-	18,849.25	Purchased Professional-Educational Services	3,000.00	3,000.00	6,000.00	4,750.00	-	4,750.00	7,750.00	-	7,750.00	2,161.38	-	2,161.38	Other Purchased Services (400-500 series)	5,400.00	5,400.00	10,800.00	-	-	-	5,400.00	5,400.00	10,800.00	1,210.48	-	1,210.48	Textbooks	14.00	474,292.00	474,306.00	(70,590.00)	(70,590.00)	(141,180.00)	14.00	403,712.00	403,726.00	399,353.00	-	399,353.00	Other Objects	14.00	420,161.00	440,175.00	(41,422.00)	(41,422.00)	(82,844.00)	14.00	293,916.00	293,930.00	252,807.68	-	252,807.68	Learning and/or Language Disabilities:	14.00	161,154.00	175,168.00	(17,500.00)	(17,500.00)	(35,000.00)	55,483.25	119,732.00	175,215.25	89,266.30	153,749.55	243,015.85	Salaries of Teachers	22,000.00	4,500.00	26,500.00	-	-	-	4,500.00	4,500.00	9,000.00	474.95	-	474.95	Other Salaries for Instruction	18,525.00	18,525.00	37,050.00	-	-	-	18,525.00	18,525.00	37,050.00	12,939.50	-	12,939.50	Purchased Professional-Educational Services	600.00	600.00	1,200.00	-	-	-	600.00	600.00	1,200.00	-	-	-	Other Purchased Services (400-500 series)	4,000.00	4,000.00	8,000.00	-	-	-	4,000.00	4,000.00	8,000.00	1,353.27	-	1,353.27	Textbooks	22,028.00	1,053,218.00	1,075,246.00	33,483.25	(238,233.00)	(204,749.75)	55,511.25	844,985.00	900,496.25	765,194.77	1,353.27	766,548.04	Other Objects	14.00	1,893,415.00	1,907,429.00	170,838.00	(170,838.00)	-	14.00	2,064,254.00	2,064,268.00	1,846,030.32	-	1,846,030.32	Learning and/or Language Disabilities:	14.00	728,370.00	742,384.00	(165,306.01)	(165,306.01)	(330,612.01)	14.00	559,063.99	559,077.99	460,545.88	-	460,545.88	Salaries of Teachers	93,000.00	184,176.00	277,176.00	(73,060.95)	(73,060.95)	(146,121.90)	19,939.05	248,037.90	267,976.95	237,093.22	-	237,093.22	Other Salaries for Instruction	65,004.38	65,004.38	130,008.76	-	-	-	65,004.38	65,004.38	130,008.76	56,693.17	-	56,693.17	Purchased Professional-Educational Services	12,520.00	12,520.00	25,040.00	-	-	-	12,520.00	12,520.00	25,040.00	9,420.85	-	9,420.85	Other Purchased Services (400-500 series)	2,863,141.52	2,863,141.52	5,726,283.04	(73,060.95)	(73,060.95)	(146,121.90)	19,939.05	2,679,762.04	2,699,701.09	5,377.82	-	5,377.82	Textbooks	93,028.00	2,860,113.52	2,953,141.52	69,394.89	(69,394.89)	-	19,967.05	2,959,508.41	2,979,475.46	2,615,161.26	-	2,615,161.26	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	Total Learning and/or Language Disabilities	-	-	-	-	-	-	-	-	-	-	-	-	Total													Operating Fund 11 - 13	\$ 27,788,147.00	\$ -	\$ 27,788,147.00	\$ 27,788,147.00	\$ -	\$ 27,788,147.00	\$ 27,788,147.00	\$ -	\$ 27,788,147.00	\$ 27,788,147.00	\$ -	\$ 27,788,147.00	Blended Resource Fund 15	587,000.00	587,000.00	1,174,000.00	587,000.00	-	587,000.00	587,000.00	-	587,000.00	587,000.00	-	587,000.00	Total General Fund	\$ 27,788,147.00	\$ 587,000.00	\$ 28,375,147.00	\$ 27,788,147.00	\$ 587,000.00	\$ 28,375,147.00	\$ 27,788,147.00	\$ 587,000.00	\$ 28,375,147.00	\$ 27,788,147.00	\$ 587,000.00	\$ 28,375,147.00	Operating Fund 11 - 13	94,779,485.00	94,779,485.00	189,558,970.00	94,779,485.00	-	189,558,970.00	94,779,485.00	-	189,558,970.00	94,779,485.00	-	189,558,970.00	Blended Resource Fund 15	704,073.00	4,704,073.00	5,408,146.00	4,704,073.00	-	5,408,146.00	4,704,073.00	-	5,408,146.00	4,704,073.00	-	5,408,146.00	Total General Fund	\$ 95,483,558.00	\$ 5,208,146.00	\$ 100,691,704.00	\$ 95,483,558.00	\$ 5,208,146.00	\$ 100,691,704.00	\$ 95,483,558.00	\$ 5,208,146.00	\$ 100,691,704.00	\$ 95,483,558.00	\$ 5,208,146.00	\$ 100,691,704.00
Local Tax Levy	\$ 27,788,147.00	\$ -	\$ 27,788,147.00	\$ -	\$ -	\$ 27,788,147.00	\$ 27,788,147.00	\$ -	\$ 27,788,147.00	\$ 27,788,147.00	\$ -	\$ 27,788,147.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Tuition	587,000.00	587,000.00	1,174,000.00				587,000.00		1,174,000.00	587,000.00		1,174,000.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Transportation Fees	45,000.00	45,000.00	90,000.00				45,000.00		90,000.00	45,000.00		90,000.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Rents and Royalties	68,125.00	68,125.00	136,250.00				68,125.00		136,250.00	68,125.00		136,250.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Sale of Property	50,000.00	50,000.00	100,000.00				50,000.00		100,000.00	50,000.00		100,000.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Miscellaneous	216,000.00	216,000.00	432,000.00				216,000.00		432,000.00	216,000.00		432,000.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Advertising Fees - School Buses	10,000.00	10,000.00	20,000.00				10,000.00		20,000.00	10,000.00		20,000.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Total - Local Sources	28,764,272.00	28,764,272.00	57,528,544.00	28,764,272.00	-	28,764,272.00	28,764,272.00	-	28,764,272.00	28,764,272.00	-	28,764,272.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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Equalization Aid	94,779,485.00	94,779,485.00	189,558,970.00	94,779,485.00		189,558,970.00	94,779,485.00		189,558,970.00	94,779,485.00		189,558,970.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Special Education Aid	704,073.00	4,704,073.00	5,408,146.00	4,704,073.00		5,408,146.00	4,704,073.00		5,408,146.00	4,704,073.00		5,408,146.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Special Education Categorical Aid	5,294,946.00	5,294,946.00	10,589,892.00	5,294,946.00		10,589,892.00	5,294,946.00		10,589,892.00	5,294,946.00		10,589,892.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Security Aid	3,354,282.00	3,354,282.00	6,708,564.00	3,354,282.00		6,708,564.00	3,354,282.00		6,708,564.00	3,354,282.00		6,708,564.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Adjustment Aid	31,132,988.00	31,132,988.00	62,265,976.00	31,132,988.00		62,265,976.00	31,132,988.00		62,265,976.00	31,132,988.00		62,265,976.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Extraordinary Aid	1,213,000.00	1,213,000.00	2,426,000.00	1,213,000.00		2,426,000.00	1,213,000.00		2,426,000.00	1,213,000.00		2,426,000.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Additional Non Public Transportation Aid	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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	140,568,774.00	140,568,774.00	281,137,548.00	140,568,774.00	-	281,137,548.00	140,568,774.00	-	281,137,548.00	140,568,774.00	-	281,137,548.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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Medical Assistance Program	368,338.00	368,338.00	736,676.00	368,338.00		736,676.00	368,338.00		736,676.00	368,338.00		736,676.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Total - Federal Sources	368,338.00	368,338.00	736,676.00	368,338.00	-	736,676.00	368,338.00	-	736,676.00	368,338.00	-	736,676.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Total Revenues	169,701,384.00	169,701,384.00	339,402,768.00	169,701,384.00	-	339,402,768.00	169,701,384.00	-	339,402,768.00	169,701,384.00	-	339,402,768.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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Regular Programs - Instruction	4,008.00	2,433,385.00	2,437,393.00	(4,000.00)	(15,958.00)	(19,966.00)	4,008.00	2,417,427.00	2,417,435.00	2,011,211.00	2,393,545.42	2,393,545.42																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Preschool/Kindergarten	13,000.00	15,737,055.00	15,750,055.00	188,112.00	(239,222.00)	(51,110.00)	201,121.00	15,497,833.00	15,698,954.00	229,141.87	14,894,544.39	15,093,685.39																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Grades 1-5 - Salaries of Teachers	32,503.00	8,694,980.00	8,727,483.00	196,638.87	(187,434.00)	9,234.87	8,674,546.00	8,646,887.87	8,674,546.00	2,291,141.87	8,021,549.50	8,250,691.37																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Grades 6-8 - Salaries of Teachers	3,160,000.00	10,262,691.00	13,422,691.00	(94,023.50)	(377,306.00)	(431,929.50)	10,576,662.50	9,884,785.00	10,146,762.50	261,977.50	9,468,651.55	9,750,628.05																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Reimbursed Home Instruction	75,000.00	-	75,000.00	9,312.50	-	9,312.50	84,312.50	-	84,312.50	84,312.50	-	84,312.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Salaries of Teachers - Home Instruction	151,000.00	151,000.00	302,000.00	(20,482.00)	-	(20,482.00)	130,518.00	-	130,518.00	130,460.36	-	130,460.36																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Purchased Professional-Educational Services	1,500.00	1,500.00	3,000.00	-	-	-	1,500.00	-	1,500.00	500.90	-	500.90																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Other Purchased Services (400-500 series)	2,008.00	813,792.00	815,800.00	(31,149.00)	(31,149.00)	(62,298.00)	2,008.00	782,643.00	784,651.00	6,081,487.95	759,965.91	759,965.91																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Regular Programs - Undistributed Instruction	4,648,049.00	360,323.60	5,008,372.60	1,433,750.83	(39,139.78)	(1,394,618.05)	6,081,796.83	321,183.82	6,402,980.65	251,712.66	158,898.35	410,411.01																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Other Salaries for Instruction	206,000.00	3,803,323.60	4,009,323.60	(35,900.00)	(35,900.00)	(71,800.00)	170,100.00	3,767,423.60	3,937,523.60	18,898.35	1,879,119.19	1,898,012.54																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Purchased Professional-Educational Services	1,000.00	1,000.00	2,000.00	(69,787.83)	-	(69,787.83)	1,000.00	1,000.00	2,000.00	784.69	21,168.81	22,153.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Other Purchased Services (400-500 series)	932,817.98	1,683,484.24	2,616,302.22	(12,300.00)	(6,159.29)	(18,459.29)	863,030.15	1,644,706.88	2,507,737.03	1,550,390.34	1,550,390.34	3,100,780.68																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Travel	16,334.97	46,984.97	63,319.94	4,034.97	-	4,034.97	794.60	28,650.00	29,444.60	794.60	-	794.60																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
General Supplies	6,397,230.95	40,125,359.94	46,522,590.89	1,631,250.87	(935,745.45)	(636,514.58)	8,065,981.92	38,189,815.41	46,255,807.33	37,981,526.58	607,361.97	38,588,888.55																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Textbooks	40,028.00	801,356.90	841,384.90	(11,454.97)	-	(11,454.97)	28,573.03	865,935.90	894,508.93	28,569.03	807,361.97	835,921.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Other Objects	14.00	362,070.00	376,084.00	110,302.00	(110,302.00)	-	14.00	472,372.00	472,386.00	468,245.00	-	468,245.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
SPECIAL EDUCATION - INSTRUCTION	14.00	331,865.00	345,869.00	(13,023.00)	(17,450.00)	(30,473.00)	20,542.14	318,842.00	339,384.14	20,542.14	306,788.29	327,330.43																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Cognitive - Mild	14.00	69,066.00	83,080.00	(31,983.11)	(4,300.00)	(36,283.11)	8,016.89	51,616.00	59,632.89	8,334.38	1,773.19	10,107.57																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Salaries of Teachers	40,000.00	4,300.00	44,300.00	-	-	-	4,300.00	4,300.00	8,600.00	1,773.19	-	1,773.19																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Other Salaries for Instruction	22,000.00	25,655.90	51,655.90	-	-	-	25,655.90	25,655.90	51,311.80	18,849.25	-	18,849.25																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Purchased Professional-Educational Services	3,000.00	3,000.00	6,000.00	4,750.00	-	4,750.00	7,750.00	-	7,750.00	2,161.38	-	2,161.38																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Other Purchased Services (400-500 series)	5,400.00	5,400.00	10,800.00	-	-	-	5,400.00	5,400.00	10,800.00	1,210.48	-	1,210.48																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Textbooks	14.00	474,292.00	474,306.00	(70,590.00)	(70,590.00)	(141,180.00)	14.00	403,712.00	403,726.00	399,353.00	-	399,353.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Other Objects	14.00	420,161.00	440,175.00	(41,422.00)	(41,422.00)	(82,844.00)	14.00	293,916.00	293,930.00	252,807.68	-	252,807.68																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Learning and/or Language Disabilities:	14.00	161,154.00	175,168.00	(17,500.00)	(17,500.00)	(35,000.00)	55,483.25	119,732.00	175,215.25	89,266.30	153,749.55	243,015.85																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Salaries of Teachers	22,000.00	4,500.00	26,500.00	-	-	-	4,500.00	4,500.00	9,000.00	474.95	-	474.95																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Other Salaries for Instruction	18,525.00	18,525.00	37,050.00	-	-	-	18,525.00	18,525.00	37,050.00	12,939.50	-	12,939.50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Purchased Professional-Educational Services	600.00	600.00	1,200.00	-	-	-	600.00	600.00	1,200.00	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Other Purchased Services (400-500 series)	4,000.00	4,000.00	8,000.00	-	-	-	4,000.00	4,000.00	8,000.00	1,353.27	-	1,353.27																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Textbooks	22,028.00	1,053,218.00	1,075,246.00	33,483.25	(238,233.00)	(204,749.75)	55,511.25	844,985.00	900,496.25	765,194.77	1,353.27	766,548.04																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Other Objects	14.00	1,893,415.00	1,907,429.00	170,838.00	(170,838.00)	-	14.00	2,064,254.00	2,064,268.00	1,846,030.32	-	1,846,030.32																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Learning and/or Language Disabilities:	14.00	728,370.00	742,384.00	(165,306.01)	(165,306.01)	(330,612.01)	14.00	559,063.99	559,077.99	460,545.88	-	460,545.88																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Salaries of Teachers	93,000.00	184,176.00	277,176.00	(73,060.95)	(73,060.95)	(146,121.90)	19,939.05	248,037.90	267,976.95	237,093.22	-	237,093.22																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Other Salaries for Instruction	65,004.38	65,004.38	130,008.76	-	-	-	65,004.38	65,004.38	130,008.76	56,693.17	-	56,693.17																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Purchased Professional-Educational Services	12,520.00	12,520.00	25,040.00	-	-	-	12,520.00	12,520.00	25,040.00	9,420.85	-	9,420.85																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Other Purchased Services (400-500 series)	2,863,141.52	2,863,141.52	5,726,283.04	(73,060.95)	(73,060.95)	(146,121.90)	19,939.05	2,679,762.04	2,699,701.09	5,377.82	-	5,377.82																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Textbooks	93,028.00	2,860,113.52	2,953,141.52	69,394.89	(69,394.89)	-	19,967.05	2,959,508.41	2,979,475.46	2,615,161.26	-	2,615,161.26																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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Total Learning and/or Language Disabilities	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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Operating Fund 11 - 13	\$ 27,788,147.00	\$ -	\$ 27,788,147.00	\$ 27,788,147.00	\$ -	\$ 27,788,147.00	\$ 27,788,147.00	\$ -	\$ 27,788,147.00	\$ 27,788,147.00	\$ -	\$ 27,788,147.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Blended Resource Fund 15	587,000.00	587,000.00	1,174,000.00	587,000.00	-	587,000.00	587,000.00	-	587,000.00	587,000.00	-	587,000.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Total General Fund	\$ 27,788,147.00	\$ 587,000.00	\$ 28,375,147.00	\$ 27,788,147.00	\$ 587,000.00	\$ 28,375,147.00	\$ 27,788,147.00	\$ 587,000.00	\$ 28,375,147.00	\$ 27,788,147.00	\$ 587,000.00	\$ 28,375,147.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Operating Fund 11 - 13	94,779,485.00	94,779,485.00	189,558,970.00	94,779,485.00	-	189,558,970.00	94,779,485.00	-	189,558,970.00	94,779,485.00	-	189,558,970.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Blended Resource Fund 15	704,073.00	4,704,073.00	5,408,146.00	4,704,073.00	-	5,408,146.00	4,704,073.00	-	5,408,146.00	4,704,073.00	-	5,408,146.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Total General Fund	\$ 95,483,558.00	\$ 5,208,146.00	\$ 100,691,704.00	\$ 95,483,558.00	\$ 5,208,146.00	\$ 100,691,704.00	\$ 95,483,558.00	\$ 5,208,146.00	\$ 100,691,704.00	\$ 95,483,558.00	\$ 5,208,146.00	\$ 100,691,704.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					

CITY OF VINELAND SCHOOL DISTRICT  
 COMBINING BUDGET BY FUND AND PERSONNEL SCHEDULE  
 FOR FISCAL YEAR ENDED JUNE 30, 2023

	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
<b>Auditory Impairments:</b>												
Salaries of Teachers	15,000	\$ 352,320.00	\$ 367,320.00									
Other Salaries for Instruction	15,014.00	346,071.00	361,085.00	18,610.71	29,213.00	47,823.71	33,624.71	265,648.00	265,648.00	33,624.71	309,272.71	
Purchased Professional-Educational Services	26,000.00	23,022.00	49,022.00	(25,623.54)	24,022.00	47,042.46	328.45	47,042.46	47,042.46	328.45	47,370.91	
Other Purchased Services (400-500 series)		4,300.00	4,300.00			4,300.00		4,300.00	4,300.00		4,300.00	
General Supplies		10,350.00	10,350.00	(3,350.00)		7,000.00		7,000.00	7,000.00		7,000.00	
Textbooks		1,600.00	1,600.00			1,600.00		1,600.00	1,600.00		1,600.00	
Other Objects		2,650.00	2,650.00			2,650.00		2,650.00	2,650.00		2,650.00	
<b>Total Auditory Impairments</b>	<b>41,029.00</b>	<b>743,298.00</b>	<b>784,327.00</b>	<b>(7,012.83)</b>	<b>(36,931.00)</b>	<b>(43,943.83)</b>	<b>34,016.17</b>	<b>706,367.00</b>	<b>740,383.17</b>	<b>33,953.16</b>	<b>696,556.72</b>	<b>720,489.88</b>
<b>Behavioral Disabilities:</b>												
Salaries of Teachers	15.00	487,549.00	487,549.00				15.00	404,350.00	404,350.00		404,365.00	
Other Salaries for Instruction	15.00	375,731.00	375,731.00	(44,346.91)	38,000.00	331,384.09	13,000.00	389,384.09	389,384.09	780,770.09	1,170,154.18	
Purchased Professional-Educational Services	825,117.00	67,600.00	892,717.00	(900.00)	2,600.00	892,417.00	780,770.00	106,514.00	899,284.00	780,770.00	1,679,054.00	
Other Purchased Services (400-500 series)		2,600.00	2,600.00	(1,375.00)		1,225.00		24,001.15	24,001.15		24,001.15	
General Supplies		25,376.15	25,376.15			25,376.15		750.00	750.00		750.00	
Textbooks		750.00	750.00			750.00		750.00	750.00		750.00	
Other Objects		5,656.78	5,656.78			5,656.78		5,656.78	5,656.78		5,656.78	
<b>Total Behavioral Disabilities</b>	<b>825,147.00</b>	<b>943,891.33</b>	<b>1,769,038.33</b>	<b>(44,346.91)</b>	<b>(7,971.00)</b>	<b>(52,317.91)</b>	<b>780,800.09</b>	<b>935,920.93</b>	<b>1,716,721.02</b>	<b>780,770.09</b>	<b>833,923.42</b>	<b>1,614,693.51</b>
<b>Resource Room/Resource Center:</b>												
Salaries of Teachers	123,499.00	8,616,724.00	8,740,223.00	(34,300.00)	(135,555.00)	(169,855.00)	89,199.00	8,483,169.00	8,572,368.00	89,090.00	8,661,458.00	
Other Salaries for Instruction	14,000	887,586.00	901,586.00		28,957.00	930,543.00	296,839.41	896,543.00	896,543.00	296,839.41	1,193,382.41	
Purchased Professional-Educational Services	178,000.00	460,440.00	638,440.00	58,639.41	245,959.00	304,598.41	236,839.41	943,238.41	943,238.41	236,839.41	1,180,077.81	
Other Purchased Services (400-500 series)	60,000.00	2,000.00	2,000.00			2,000.00		2,000.00	2,000.00		2,000.00	
General Supplies		167,769.04	227,769.04	(34,953.73)	(24,274.00)	(59,227.73)	25,046.27	143,485.04	168,531.31	25,046.27	193,577.58	
Textbooks		167,769.04	167,769.04		(3,800.00)	163,969.04		163,969.04	163,969.04		163,969.04	
Other Objects		6,450.00	6,450.00			6,450.00		6,450.00	6,450.00		6,450.00	
<b>Total Resource Room/Resource Center</b>	<b>361,513.00</b>	<b>10,141,489.04</b>	<b>11,282,972.04</b>	<b>(10,144.32)</b>	<b>(109,287.00)</b>	<b>10,173,685.72</b>	<b>351,098.68</b>	<b>10,250,756.04</b>	<b>10,601,984.72</b>	<b>350,973.66</b>	<b>10,951,011.38</b>	
<b>Autism:</b>												
Salaries of Teachers	13.00	1,198,263.00	1,198,276.00				13.00	1,219,607.00	1,219,620.00		1,219,620.00	
Other Salaries for Instruction	14.00	842,134.00	842,148.00				14.00	951,184.00	951,198.00		951,198.00	
Purchased Professional-Educational Services	48,000.00	253,242.00	301,242.00	94,875.35	235,663.00	330,538.35	142,875.35	488,905.00	631,780.35	142,875.35	774,655.70	
Other Purchased Services (400-500 series)		8,500.00	8,500.00			8,500.00		4,400.00	4,400.00		4,400.00	
General Supplies		75,100.00	75,100.00			75,100.00		63,278.00	63,278.00		63,278.00	
Textbooks		3,100.00	3,100.00			3,100.00		3,100.00	3,100.00		3,100.00	
Other Objects		16,550.00	16,550.00			16,550.00		10,950.00	10,950.00		10,950.00	
<b>Total Autism</b>	<b>48,027.00</b>	<b>2,396,889.00</b>	<b>2,444,916.00</b>	<b>94,875.35</b>	<b>341,435.00</b>	<b>436,310.35</b>	<b>142,902.35</b>	<b>2,738,324.00</b>	<b>2,891,226.35</b>	<b>142,875.35</b>	<b>2,984,101.70</b>	
<b>Preschool Disabilities - Full-Time:</b>												
Salaries of Teachers	710,522.00	-	710,522.00	(115,985.26)	-	594,536.74	594,556.74	-	594,556.74	594,556.74	594,556.74	
Other Salaries for Instruction	180,987.00	-	180,987.00	(85,838.53)	-	95,150.47	95,150.47	-	95,150.47	95,150.47	190,300.94	
Purchased Professional-Educational Services	157,868.00	-	157,868.00	9,485.18	-	167,353.18	167,353.18	-	167,353.18	167,353.18	334,706.36	
Other Purchased Services (400-500 series)	1,049,377.00	-	1,049,377.00	(192,316.61)	-	857,060.39	857,060.39	-	857,060.39	857,060.39	1,714,120.78	
<b>Total Preschool Disabilities - Full-Time</b>	<b>2,498,754.00</b>	<b>-</b>	<b>2,498,754.00</b>	<b>(371,530.29)</b>	<b>-</b>	<b>2,127,223.71</b>	<b>2,269,929.01</b>	<b>-</b>	<b>2,127,223.71</b>	<b>2,269,929.01</b>	<b>4,397,152.72</b>	
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>2,480,177.00</b>	<b>19,000,236.39</b>	<b>21,480,413.39</b>	<b>(210,247.99)</b>	<b>321,560.89</b>	<b>21,169,165.40</b>	<b>2,269,929.01</b>	<b>19,321,797.28</b>	<b>21,591,726.29</b>	<b>2,269,813.98</b>	<b>17,879,231.01</b>	<b>20,148,844.99</b>
<b>Basic Skills/Remedial - Instruction</b>												
Salaries of Teachers	11.00	1,273,776.00	1,273,777.00				11.00	1,417,858.00	1,417,869.00		1,417,869.00	
Purchased Professional-Educational Services	56,000.00	56,000.00	56,000.00	(56,000.00)				56,000.00	56,000.00		56,000.00	
General Supplies	6,689.14	6,689.14	6,689.14					6,689.14	6,689.14		6,689.14	
<b>Total Basic Skills/Remedial - Instruction</b>	<b>56,011.00</b>	<b>1,280,465.14</b>	<b>1,336,466.14</b>	<b>(56,000.00)</b>	<b></b>	<b>56,000.00</b>	<b>11.00</b>	<b>1,424,347.09</b>	<b>1,424,347.09</b>	<b>56,000.00</b>	<b>1,480,347.09</b>	
<b>Bilingual Education - Instruction</b>												
Salaries of Teachers	14.00	2,925,979.00	2,925,979.00	7,552.00		2,933,531.00	14.00	2,933,517.00	2,933,531.00	19,765.90	2,953,296.90	
Other Salaries for Instruction	5,014.00	70,094.00	75,108.00	14,751.90		90,159.90	30,300.00	70,004.00	90,159.90	19,765.90	109,925.80	
Purchased Professional-Educational Services	33,000.00	33,000.00	33,000.00	(2,700.00)		30,300.00	30,300.00		30,300.00	20,849.94	51,149.94	
General Supplies		26,850.00	26,850.00	(2,226.93)		24,623.07		24,623.07	24,623.07		24,623.07	
<b>Total Bilingual Education - Instruction</b>	<b>38,028.00</b>	<b>3,022,819.00</b>	<b>3,060,847.00</b>	<b>(2,226.93)</b>	<b>5,325.07</b>	<b>3,058,346.14</b>	<b>50,079.90</b>	<b>3,028,144.07</b>	<b>3,058,346.14</b>	<b>40,615.84</b>	<b>3,098,961.98</b>	
<b>School-Spon, Curricular Acts. - Inst.</b>												
Salaries	7,075.00	345,894.00	352,969.00	(2,826.35)		350,142.65	4,248.65	406,034.00	410,322.65	4,248.65	414,571.30	
Purchased Services (300-500 series)		31,400.00	31,400.00	(12,000.00)		19,400.00		19,400.00	19,400.00		19,400.00	
Supplies and Materials	14,000.00	5,600.00	5,600.00	(1,100.00)		4,500.00		4,500.00	4,500.00		4,500.00	
Other Objects		21,000.00	21,000.00	4,502.00		25,502.00	18,502.00	21,000.00	21,000.00	17,802.00	38,802.00	
<b>Total School-Spon, Curricular Acts. - Inst.</b>	<b>21,075.00</b>	<b>403,894.00</b>	<b>424,969.00</b>	<b>1,675.65</b>	<b>(47,050.00)</b>	<b>377,915.65</b>	<b>22,750.65</b>	<b>473,934.00</b>	<b>473,934.00</b>	<b>17,802.00</b>	<b>491,736.00</b>	
<b>School-Spon, Extracurricular Acts. - Inst.</b>												
Salaries of Teachers	134,189.00	678,920.00	813,089.00	12,652.95		825,741.95	148,731.95	618,382.00	786,113.95	148,731.95	934,845.90	
Other Salaries for Instruction	12,603.83	148,238.52	160,842.35	(7,000.00)		153,842.35	5,603.83	157,232.52	162,846.38	5,603.83	168,450.21	
Purchased Professional-Educational Services		87,668.00	87,668.00			87,668.00		146,606.00	146,606.00		146,606.00	
General Supplies		7,350.00	7,350.00			7,350.00		7,350.00	7,350.00		7,350.00	
<b>Total School-Spon, Extracurricular Acts. - Inst.</b>	<b>146,792.83</b>	<b>922,586.52</b>	<b>1,067,338.35</b>	<b>5,652.95</b>	<b>4,400.00</b>	<b>1,071,789.30</b>	<b>154,335.78</b>	<b>924,966.52</b>	<b>1,071,789.30</b>	<b>154,335.78</b>	<b>1,226,125.08</b>	
<b>Total Other Instructional Programs - Instruction</b>												
Salaries		70,350.00	70,350.00			70,350.00		70,350.00	70,350.00		70,350.00	
Other Instructional Programs - Instruction		70,350.00	70,350.00			70,350.00		70,350.00	70,350.00		70,350.00	
<b>Total Other Instructional Programs - Instruction</b>		<b>70,350.00</b>	<b>70,350.00</b>			<b>70,350.00</b>		<b>70,350.00</b>	<b>70,350.00</b>		<b>70,350.00</b>	
<b>Alternative Education Program - Instruction</b>												
Other Purchased Services (400-500 series)	4,334.91	-	4,334.91	3,045.00		7,379.91	3,045.00	-	7,379.91	3,045.00	10,424.81	
<b>Total Alternative Education Program - Instruction</b>	<b>4,334.91</b>	<b>-</b>	<b>4,334.91</b>	<b>3,045.00</b>	<b>-</b>	<b>7,379.91</b>	<b>3,045.00</b>	<b>-</b>	<b>7,379.91</b>	<b>3,045.00</b>	<b>10,424.81</b>	

See Accompanying Auditor's Report

CITY OF VINELAND SCHOOL DISTRICT  
COMBINING BUDGET - CHILD PERSONNEL SCHEDULE  
FOR FISCAL YEAR ENDED JUNE 30, 2023

	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	54,611.00	-	54,611.00	-	4,409.00	-	4,409.00	-	59,020.00	-	59,020.00	-	59,020.00	-	59,020.00	
Total Alternative Education Program - Support	54,611.00	-	54,611.00	-	4,409.00	-	4,409.00	-	59,020.00	-	59,020.00	-	59,020.00	-	59,020.00	
Total Alternative Education Program	56,945.91	74,023,912.56	74,023,912.56	1,391,847.36	4,409.00	(414,433.52)	977,413.86	66,399.91	64,409,238.37	66,399.91	65,537.18	71,216,652.47	66,399.91	65,537.18	71,216,652.47	
Total Instruction	9,200,240.69	64,823,671.89	74,023,912.56	1,391,847.36	4,409.00	(414,433.52)	977,413.86	66,399.91	64,409,238.37	66,399.91	65,537.18	71,216,652.47	66,399.91	65,537.18	71,216,652.47	
Undistributed Expenditures - Instruction:																
Tuition to Other LEAs Within the State - Regular	75,000.00	-	75,000.00	89,926.77	89,926.77	-	89,926.77	164,926.77	164,926.77	-	164,926.77	144,251.49	144,251.49	-	144,251.49	
Tuition to Other LEAs Within the State - Special	251,284.39	-	251,284.39	25,478.23	25,478.23	-	25,478.23	276,762.62	276,762.62	-	276,762.62	227,099.02	227,099.02	-	227,099.02	
Tuition to County Voc. School Dist. - Regular	2,493,793.00	-	2,493,793.00	(791,191.85)	(791,191.85)	-	(791,191.85)	1,702,601.15	1,702,601.15	-	1,702,601.15	1,543,278.30	1,543,278.30	-	1,543,278.30	
Tuition to County Voc. School Dist. - Special	123,760.00	-	123,760.00	(7,911.85)	(7,911.85)	-	(7,911.85)	123,760.00	123,760.00	-	123,760.00	57,323.60	57,323.60	-	57,323.60	
Tuition to CSSD & Regional Day Schools	2,000,060.00	-	2,000,060.00	128,219.25	128,219.25	-	128,219.25	2,128,279.25	2,128,279.25	-	2,128,279.25	2,111,411.85	2,111,411.85	-	2,111,411.85	
Tuition to Private Schools for the Disabled - Within State	1,385,200.00	-	1,385,200.00	(114,000.00)	(114,000.00)	-	(114,000.00)	1,271,200.00	1,271,200.00	-	1,271,200.00	1,086,789.90	1,086,789.90	-	1,086,789.90	
Tuition - State Facilities	343,238.00	-	343,238.00	-	-	-	-	343,238.00	343,238.00	-	343,238.00	-	-	-	343,238.00	
Total Undistributed Expenditures - Instruction	6,877,427.39	-	6,877,427.39	(663,567.60)	(663,567.60)	-	(663,567.60)	6,013,859.79	6,013,859.79	-	6,013,859.79	5,525,392.16	5,525,392.16	-	5,525,392.16	
Undist. Expend. - Attend. & Social Work	5,014.00	419,265.00	424,279.00	42,792.88	42,792.88	32,711.11	75,503.99	47,806.88	450,976.11	47,806.88	438,612.70	486,419.58	47,806.88	438,612.70	486,419.58	
Salaries	5,014.00	419,265.00	424,279.00	42,792.88	42,792.88	32,711.11	75,503.99	47,806.88	450,976.11	47,806.88	438,612.70	486,419.58	47,806.88	438,612.70	486,419.58	
Supplies and Materials	-	500.00	500.00	-	-	(500.00)	(500.00)	-	-	-	-	-	-	-	-	
Undist. Expend. - Attend. & Social Work	5,014.00	419,265.00	424,279.00	42,792.88	42,792.88	32,711.11	75,503.99	47,806.88	450,976.11	47,806.88	438,612.70	486,419.58	47,806.88	438,612.70	486,419.58	
Undist. Expend. - Health Services	68,814.00	1,160,918.00	1,229,632.00	6,221.00	6,221.00	36,492.00	42,713.00	75,035.00	1,197,310.00	75,035.00	1,184,932.05	1,259,987.05	75,035.00	1,184,932.05	1,259,987.05	
Salaries	3,014.00	1,102,854.00	1,105,868.00	(3,000.00)	(3,000.00)	(29,706.00)	(26,706.00)	14.00	1,073,148.00	14.00	1,073,148.00	983,524.95	14.00	983,524.95	1,105,868.00	
Supplies and Materials	1,700,000.00	1,100,000.00	2,800,000.00	(515,308.06)	(515,308.06)	4,989.96	3,588.96	1,221,306.00	19,172.47	1,221,306.00	1,100,757.65	1,200,000.00	1,100,757.65	1,100,757.65	1,200,000.00	
Other Purchased Services (400-500 series)	3,250.00	14,722.51	17,972.51	1,732.51	1,732.51	-	-	3,588.96	19,172.47	3,588.96	14,094.32	16,121.87	3,588.96	14,094.32	16,121.87	
Supplies and Materials	7,000.00	56,639.20	63,639.20	4,191.94	4,191.94	13,809.49	18,001.43	11,191.94	70,448.69	11,191.94	61,640.63	60,960.55	11,191.94	61,640.63	60,960.55	
Undist. Expend. - Health Services	1,818,936.00	2,335,333.71	4,154,269.71	(507,636.70)	(507,636.70)	25,565.45	(482,251.25)	1,311,099.30	2,360,919.16	1,311,099.30	3,672,018.46	3,421,272.08	1,311,099.30	3,672,018.46	3,421,272.08	
Undist. Expend. - Speech, OT, PT & Related Services	1,703,872.00	-	1,703,872.00	(36,094.00)	(36,094.00)	-	-	1,667,778.00	1,667,778.00	-	1,643,613.00	1,643,613.00	1,667,778.00	1,643,613.00	1,667,778.00	
Salaries	1,703,872.00	-	1,703,872.00	(36,094.00)	(36,094.00)	-	-	1,667,778.00	1,667,778.00	-	1,643,613.00	1,643,613.00	1,667,778.00	1,643,613.00	1,667,778.00	
Purchased Professional - Educational Services	500.00	500.00	1,000.00	700.00	700.00	-	-	1,200.00	1,200.00	-	73,493.00	73,493.00	1,200.00	73,493.00	1,200.00	
Other Purchased Services (400-500 series)	3,542.00	-	3,542.00	(1,008.19)	(1,008.19)	-	-	2,533.81	-	2,533.81	1,111.69	1,111.69	2,533.81	-	1,111.69	
Other Objects	1,707,914.00	-	1,707,914.00	37,191.81	37,191.81	-	-	1,745,105.81	-	1,745,105.81	1,718,217.69	1,718,217.69	1,745,105.81	-	1,718,217.69	
Undist. Expend. - Speech, OT, PT & Related Services	1,707,914.00	-	1,707,914.00	37,191.81	37,191.81	-	-	1,745,105.81	-	1,745,105.81	1,718,217.69	1,718,217.69	1,745,105.81	-	1,718,217.69	
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	282,490.00	-	282,490.00	(238,203.10)	(238,203.10)	-	-	44,287.90	-	44,287.90	14,726.25	14,726.25	44,287.90	-	14,726.25	
Supplies and Materials - Educational Services	6,500.00	1,707,914.00	1,714,414.00	102.10	102.10	-	-	7,202.10	-	7,202.10	7,202.10	7,202.10	7,202.10	-	7,202.10	
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	288,990.00	-	288,990.00	(237,900.00)	(237,900.00)	-	-	51,480.00	-	51,480.00	21,926.35	21,926.35	51,480.00	-	21,926.35	
Salaries of Other Professional Staff	5,924.00	2,371,894.00	2,377,818.00	-	-	65,684.00	65,684.00	5,924.00	2,437,578.00	5,924.00	2,443,502.00	2,379,430.30	5,924.00	2,443,502.00	2,379,430.30	
Salaries of Secretarial and Clerical Assistants	1,501.00	102,756.00	104,257.00	-	-	49,950.00	49,950.00	1,501.00	152,706.00	1,501.00	150,748.53	150,748.53	1,501.00	150,748.53	150,748.53	
Other Salaries	4,093.00	92,191.00	96,282.00	-	-	(3,100.00)	(3,100.00)	89,091.00	20,897.37	89,091.00	93,184.00	89,091.00	89,091.00	93,184.00	89,091.00	
Other Purchased Services (400-500 series)	16,580.93	16,580.93	33,161.86	-	-	4,316.44	4,316.44	-	20,897.37	-	14,949.27	14,949.27	-	14,949.27	14,949.27	
Supplies and Materials	16,641.43	-	16,641.43	(1,020.05)	(1,020.05)	-	-	15,621.38	-	15,621.38	3,000.70	3,000.70	15,621.38	-	3,000.70	
Total Undistributed Expenditures - Guidance Services	11,518.00	2,600,063.36	2,611,581.36	-	-	115,830.39	115,830.39	11,518.00	2,715,893.75	11,518.00	2,727,411.75	2,637,218.80	11,518.00	2,727,411.75	2,637,218.80	
Undist. Expend. - Child Study Teams	2,059,706.00	-	2,059,706.00	(88,459.00)	(88,459.00)	-	-	1,961,247.00	-	1,961,247.00	1,917,316.93	1,917,316.93	1,961,247.00	-	1,917,316.93	
Salaries of Other Professional Staff	199,136.00	-	199,136.00	(18,750.00)	(18,750.00)	-	-	179,386.00	-	179,386.00	217,997.00	217,997.00	179,386.00	-	217,997.00	
Salaries of Secretarial and Clerical Assistants	5,500.00	-	5,500.00	(186.66)	(186.66)	-	-	5,313.34	-	5,313.34	2,154.86	2,154.86	5,313.34	-	2,154.86	
Other Purchased Services (400-500 series)	2,565.00	-	2,565.00	86.66	86.66	-	-	2,651.66	-	2,651.66	2,651.66	2,651.66	2,651.66	-	2,651.66	
Other Objects	2,269,909.00	-	2,269,909.00	(80,700.00)	(80,700.00)	-	-	2,189,209.00	-	2,189,209.00	2,139,720.45	2,139,720.45	2,189,209.00	-	2,139,720.45	
Total Undist. Expend. - Child Study Teams	2,269,909.00	-	2,269,909.00	(80,700.00)	(80,700.00)	-	-	2,189,209.00	-	2,189,209.00	2,139,720.45	2,139,720.45	2,189,209.00	-	2,139,720.45	
Undist. Expend. - Improvement of Inst. Serv.	1,117,020.40	-	1,117,020.40	(12,153.14)	(12,153.14)	-	-	1,104,867.26	-	1,104,867.26	1,100,001.54	1,100,001.54	1,104,867.26	-	1,100,001.54	
Salaries of Supervisor of Instruction	82,750.00	-	82,750.00	3,467.26	3,467.26	-	-	86,217.26	-	86,217.26	30,600.69	30,600.69	86,217.26	-	30,600.69	
Salaries of Other Professional Staff	459,228.00	-	459,228.00	27,446.90	27,446.90	-	-	486,674.90	-	486,674.90	469,511.26	469,511.26	486,674.90	-	469,511.26	
Salaries of Sec and Clerical Assiat.	250.00	-	250.00	1,835.00	1,835.00	-	-	2,085.00	-	2,085.00	1,599.00	1,599.00	2,085.00	-	1,599.00	
Travel	21,000.00	-	21,000.00	(700.00)	(700.00)	-	-	20,300.00	-	20,300.00	15,889.36	15,889.36	20,300.00	-	15,889.36	
Supplies and Materials	1,680,248.40	-	1,680,248.40	(19,646.02)	(19,646.02)	-	-	1,660,602.38	-	1,660,602.38	1,617,951.85	1,617,951.85	1,660,602.38	-	1,617,951.85	
Total Undist. Expend. - Improvement of Inst. Serv.	1,117,020.40	-	1,117,020.40	(12,153.14)	(12,153.14)	-	-	1,104,867.26	-	1,104,867.26	1,100,001.54	1,100,001.54	1,104,867.26	-	1,100,001.54	
Salaries	49,140.00	-	49,140.00	(19,411.25)	(19,411.25)	-	-	29,728.75	-	29,728.75	20,846.01	20,846.01	29,728.75	-	20,846.01	
Salaries of Other Professional and Technical Services	46,140.00	-	46,140.00	(19,411.25)	(19,411.25)	-	-	26,728.75	-	26,728.75	32,799.01	32,799.01	26,728.75	-	32,799.01	
Other Purchased Services (400-500 series)	23,302.81	-	23,302.81	9,287.28	9,287.28	-	-	32,590.09	-	32,590.09	41,749.21	41,749.21	32,590.09	-	41,749.21	
Supplies and Materials	56,837.82	-	56,837.82	(4,250.00)	(4,250.00)	-	-	52,587.82	-	52,587.82	42,226.13	42,226.13	52,587.82	-	42,226.13	
Total Undist. Expend. - Instructional Staff Training Serv.	110,153.00	1,986,327.63	2,096,480.63	(23,661.25)	(23,661.25)	100,360.92	66,491.75	1,298,708.55	1,355,200.30	1,298,708.55	1,417,492.21	1,252,110.28	1,298,708.55	1,417,492.21	1,252,110.28	
Undist. Expend. - Instructional Staff Training Serv.	110,153.00	1,986,327.63	2,096,480.63	(23,661.25)	(23,661.25)	100,360.92	66,491.75	1,298,708.55	1,355,200.30	1,298,708.55	1,417,492.21	1,252,110.28	1,298,708.55	1,417,492.21	1,252,110.28	
Salaries of Supervisors of Instruction	239,193.60	-	239,193.60	15,411.25	15,411.25	-	-	254,604.85	-	254,604.85	254,428.89	254,428.89	254,604.85	-	254,428.89	
Salaries of Other Professional Staff	7,250.00	-	7,250.00	570.00	570.00	-	-	7,820.00	-	7,820.00	7,433.00	7,433.00	7,820.00	-	7,433.00	
Salaries of Secretarial and Clerical Assiat	1,000.00	-	1,000.00	1.00	1.00	-	-	1,001.00	-	1,001.00	98,950.00					



CITY OF VINELAND SCHOOL DISTRICT  
COMBINING BUDGET BY FUND AND PROGRAM SCHEDULE  
FOR FISCAL YEAR ENDED JUNE 30, 2023

	ORIGINAL BUDGET				BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	
Undist. Expend. - Supp. Serv. - General Admin.													
Salaries	\$ 502,475.00	\$ -	\$ 502,475.00	\$ 5,529.49	\$ -	\$ 5,529.49	\$ 508,004.49	\$ -	\$ 508,004.49	\$ 507,869.61	\$ -	\$ 507,869.61	
Legal Services	150,000.00	-	150,000.00	(14,608.49)	-	(14,608.49)	135,391.51	-	135,391.51	129,707.58	-	129,707.58	
Audit Fees	79,000.00	-	79,000.00	5,200.00	-	5,200.00	84,200.00	-	84,200.00	84,200.00	-	84,200.00	
Architectural/Engineering Services	234,000.00	-	234,000.00	(78,833.82)	-	(78,833.82)	155,166.18	-	155,166.18	105,271.38	-	105,271.38	
Other Purchased Professional Services	15,000.00	-	15,000.00	18,000.00	-	18,000.00	33,000.00	-	33,000.00	33,000.00	-	33,000.00	
Communications/Telephone	192,659.09	-	192,659.09	15,984.44	-	15,984.44	208,643.53	-	208,643.53	158,500.13	-	158,500.13	
BOE Other Purchased Services	17,500.00	-	17,500.00	8,833.82	-	8,833.82	26,333.82	-	26,333.82	32,500.00	-	32,500.00	
Misc. Purch Serv. (400-500 series)(Other than 530 & 585)	718,865.00	-	718,865.00	11,129.81	-	11,129.81	730,014.81	-	730,014.81	644,381.29	-	644,381.29	
General Supplies	35,900.00	-	35,900.00	10,682.00	-	10,682.00	46,582.00	-	46,582.00	46,582.00	-	46,582.00	
Miscellaneous Expenditures	44,400.00	-	44,400.00	(2,051.81)	-	(2,051.81)	42,348.19	-	42,348.19	36,629.69	-	36,629.69	
BOE Membership Dues and Fees	15,850.00	-	15,850.00	(630.00)	-	(630.00)	14,700.00	-	14,700.00	2,837.00	-	2,837.00	
Undist. Expend. - Support Serv. - School Admin.													
Travel	2,029,499.99	-	2,029,499.99	(2,104,290.00)	-	(2,104,290.00)	1,884,389.99	-	1,884,389.99	1,714,458.98	-	1,714,458.98	
Undist. Expend. - Support Serv. - General Admin.													
Salaries of Principals/Assistant Principals/Program Directors	41,014.00	3,679,165.00	3,720,179.00	(28,377.00)	(28,377.00)	3,691,802.00	41,014.00	3,650,788.00	3,691,802.00	2,100.00	3,534,067.37	3,536,167.37	
Salaries of Secretarial and Clerical Assistants	24,013.00	1,259,922.00	1,283,935.00	103,406.00	103,406.00	1,387,341.00	24,013.00	1,361,328.00	1,387,341.00	129,706.93	1,229,811.93	1,229,811.93	
Other Purchased Services (400-500 series)		105,791.83	105,791.83	25,326.76	25,326.76	131,118.59	131,118.59	131,118.59	131,118.59	110,739.24	110,739.24	110,739.24	
Supplies and Materials		203,239.89	203,239.89	14,393.84	14,393.84	217,633.73	217,633.73	217,633.73	217,633.73	189,586.12	189,586.12	189,586.12	
Other Objects		44,458.70	44,458.70	12,700.00	12,700.00	57,158.70	57,158.70	57,158.70	57,158.70	50,153.78	50,153.78	50,153.78	
Total Undist. Expend. - Support Serv. - School Admin.	65,027.00	5,292,577.42	5,357,604.42	127,449.60	127,449.60	5,485,054.02	65,027.00	5,420,927.02	5,485,054.02	2,205.00	5,114,253.44	5,116,458.44	
Undistributed Expenditures - Central Services													
Salaries	1,855,613.00	-	1,855,613.00	-	-	1,855,613.00	-	-	1,855,613.00	1,720,989.12	-	1,720,989.12	
Purchased Professional Services	25,000.00	-	25,000.00	-	-	25,000.00	-	-	25,000.00	11,000.00	-	11,000.00	
Purchased Technical Services	180,775.00	-	180,775.00	-	-	180,775.00	-	-	180,775.00	141,755.50	-	141,755.50	
Travel	17,675.00	-	17,675.00	-	-	17,675.00	-	-	17,675.00	18,361.79	-	18,361.79	
Misc. Purch. Services (400-500 Series) (OT 594)	423,840.25	-	423,840.25	(8,175.33)	-	(8,175.33)	415,664.92	-	415,664.92	377,104.92	-	377,104.92	
Supplies and Materials	60,768.96	-	60,768.96	38,568.16	-	38,568.16	99,337.12	-	99,337.12	78,293.65	-	78,293.65	
Miscellaneous Expenditures	24,600.00	-	24,600.00	(13,613.16)	-	(13,613.16)	10,986.84	-	10,986.84	9,226.84	-	9,226.84	
Total Undist. Expend. - Central Services	2,576,447.21	-	2,576,447.21	16,779.67	-	16,779.67	2,593,226.88	-	2,593,226.88	2,339,869.85	-	2,339,869.85	
Undistributed Expenditures - Admin. Info. Tech.													
Salaries	80,744.00	-	80,744.00	101,504.64	-	101,504.64	182,248.64	-	182,248.64	182,248.64	-	182,248.64	
Purchased Professional Services	23,000.00	-	23,000.00	3,100.00	-	3,100.00	26,100.00	-	26,100.00	11,058.10	-	11,058.10	
Purchased Technical Services	1,239,720.00	-	1,239,720.00	(12,362.96)	-	(12,362.96)	1,227,357.04	-	1,227,357.04	1,173,077.82	-	1,173,077.82	
Travel	500.00	-	500.00	-	-	500.00	-	-	500.00	101.52	-	101.52	
Supplies and Materials	465,960.81	-	465,960.81	(33,000.00)	-	(33,000.00)	432,960.81	-	432,960.81	394,179.45	-	394,179.45	
Other Objects	2,050.00	-	2,050.00	-	-	2,050.00	-	-	2,050.00	-	-	2,050.00	
Total Undist. Expend. - Admin. Info. Tech.	1,811,994.81	-	1,811,994.81	59,241.68	-	59,241.68	1,871,236.49	-	1,871,236.49	1,760,665.53	-	1,760,665.53	
Undistributed Expenditures - Transportation													
Cleaning, Repair and Maintenance Services	3,541,632.97	-	3,541,632.97	(603,000.00)	-	(603,000.00)	2,938,632.97	-	2,938,632.97	2,691,241.12	-	2,691,241.12	
General Supplies	323,379.75	-	323,379.75	489,500.00	-	489,500.00	812,879.75	-	812,879.75	782,251.04	-	782,251.04	
Total Undist. Expend. - Required Maintenance for School Facilities	3,865,012.72	-	3,865,012.72	(113,500.00)	-	(113,500.00)	3,751,512.72	-	3,751,512.72	3,473,492.16	-	3,473,492.16	
Undist. Expend. - Custodial Services													
Salaries	4,960,008.00	552,337.00	5,512,345.00	310,839.32	168.00	311,007.32	5,270,847.32	552,505.00	5,823,352.32	5,265,023.68	530,060.59	5,795,084.27	
Salaries of Secretarial and Clerical Assistants	56,726.00	-	56,726.00	56,726.00	-	56,726.00	56,726.00	-	56,726.00	62,549.64	-	62,549.64	
Salaries of Non-Instructional Aides	34,013.00	-	34,013.00	(19,000.00)	-	(19,000.00)	15,013.00	-	15,013.00	14,942.03	-	14,942.03	
Purchased Professional and Technical Services	35,000.00	-	35,000.00	(34,222.03)	-	(34,222.03)	777.97	-	777.97	162,304.91	-	162,304.91	
Cleaning, Repair and Maintenance Services	135,390.37	-	135,390.37	26,914.54	-	26,914.54	162,304.91	-	162,304.91	125,000.00	-	125,000.00	
Rental of Land, Building & Other than Lease Purchases	125,000.00	-	125,000.00	-	-	125,000.00	-	-	125,000.00	647,582.76	-	647,582.76	
Other Purchased Property Services	673,269.82	-	673,269.82	(17,000.00)	-	(17,000.00)	686,269.82	-	686,269.82	300,000.00	-	300,000.00	
Insurance	5,000.00	-	5,000.00	300,000.00	-	300,000.00	-	-	300,000.00	300,000.00	-	300,000.00	
Miscellaneous Purchased Services	5,000.00	-	5,000.00	-	-	5,000.00	-	-	5,000.00	-	-	5,000.00	
Contract Services	420,171.01	-	420,171.01	(469,171.01)	-	(469,171.01)	1,000.00	-	1,000.00	379,303.03	-	379,303.03	
Energy - Natural Gas	517,500.00	-	517,500.00	142,657.75	-	142,657.75	659,557.75	-	659,557.75	654,690.96	-	654,690.96	
Energy - Electricity	3,537,826.53	-	3,537,826.53	404,191.32	-	404,191.32	3,942,117.85	-	3,942,117.85	3,854,922.87	-	3,854,922.87	
Energy - Oil	5,000.00	-	5,000.00	(5,000.00)	-	(5,000.00)	-	-	-	-	-	-	
Energy - Gasoline	135,000.00	-	135,000.00	(79,180.71)	-	(79,180.71)	55,819.29	-	55,819.29	55,819.29	-	55,819.29	
Total Undist. Expend. - Custodial Services	10,640,005.63	581,337.00	11,221,342.63	1,020,600.19	(13,918.55)	1,006,681.64	11,660,605.82	567,418.45	12,228,024.27	11,522,139.17	534,474.04	12,056,613.21	
Undist. Expend. - Care and Upkeep of Grounds													
Cleaning, Repair, and Maintenance Services	3,000.00	-	3,000.00	-	-	3,000.00	-	-	3,000.00	-	-	3,000.00	
Supplies and Materials	3,000.00	-	3,000.00	-	-	3,000.00	-	-	3,000.00	-	-	3,000.00	
Total Undist. Expend. - Care and Upkeep of Grounds	6,000.00	-	6,000.00	-	-	6,000.00	-	-	6,000.00	-	-	6,000.00	
Undist. Expend. - Security													
Salaries	395,941.00	1,459,493.00	1,855,434.00	(78,900.00)	(38,234.00)	1,816,500.00	316,941.00	1,497,727.00	1,816,500.00	318,690.47	1,193,241.04	1,511,931.51	
Purchased Professional and Technical Services	47,875.00	-	47,875.00	47,875.00	-	47,875.00	47,875.00	-	47,875.00	47,875.00	-	47,875.00	
Purchased Technical Services	43,108.75	-	43,108.75	(84,884.19)	-	(84,884.19)	28,924.56	-	28,924.56	190,877.79	-	190,877.79	
Total Undist. Expend. - Security	450,924.75	1,459,493.00	1,910,417.75	(124,909.19)	(86,108.00)	1,823,508.56	433,791.00	1,588,654.04	1,864,378.56	617,448.26	1,384,193.83	1,750,684.31	
Undist. Expend. - Other, Oper. & Maint. Of Plant													
Total Undist. Expend. - Student Transportation Serv.	14,861,068.10	2,082,605.44	17,043,673.54	861,864.19	53,239.05	914,903.24	15,822,732.29	2,135,844.49	17,958,576.78	15,389,284.20	1,789,465.00	17,178,753.20	
Undist. Expend. - Student Transportation Serv. - Regular													
Sal. For Pup. Trans. (Bet. Home and School) - Regular	5,063,109.00	-	5,063,109.00	719,666.87	-	5,782,775.87	5,782,775.87	-	5,782,775.87	5,767,621.24	-	5,767,621.24	
Sal. For Non-Instructional Aides	180,000.00	-	180,000.00	(77,719.22)	-	(77,719.22)	102,280.78	-	102,280.78	102,234.46	-	102,234.46	
Other Purchased Professional and Technical Services	1,563,548.00	-	1,563,548.00	35,000.00	-	1,598,548.00	1,598,548.00	-	1,598,548.00	1,595,530.74	-	1,595,530.74	
Cleaning, Repair and Maintenance Services	221,134.64	-	221,134.64	45,000.00	-	266,134.64	266,134.64	-	266,134.64	253,882.52	-	253,882.52	
Rental Payments - School Buses	2,221,996.89	-	2,221,996.89	(364,192.28)	-	(364,192.28)	1,857,804.61	-	1,857,804.61	1,813,162.41	-	1,813,162.41	
Contract Services - (Between Home and School) - Vendors	25,000.00	-	25,000.00	(1,577.25)	-	(1,577.25)	23,422.75	-	23,422.75	22,933.25	-	22,933.25	
Contract Services - (Between Home and Sch) - Joint Agmt's	25,000.00	-	25,000.00	-	-	25,000.00	-	-	25,000.00	12,391.62	-	12,391.62	
Cont. Serv. (Sp. Ed. Students) - Joint Agmt's	9,000.00	-	9,000.00	50,000.00	-	59,000.00	59,000.00	-	59,000.00	59,000.00	-	59,000.00	
Cont. Serv. (Special Ed.) - FTSA	9,000.00	-	9,000.00	72,200.00	-	81,200.00	81,200.00	-	81,200.00	713,188.70	-	713,188.70	
Cont. Serv. (Aid in Lieu Payments - Non-Public Schools	545,394.05	-	545,394.05	50,000.00	-	595,394.05	595,394.05	-	595,394.05	571,930.49	-	571,930.49	
Misc. Purchased Serv. - Transportation	1,078,579.23	-	1,078,579.23	(390,000.00)	-	(390,000.00)	688,579.23	-	688,579.23	693,636.46	-	693,636.46	
Supplies and Materials	34,500.00	-	34,500.00	SPR ABBEY Auditing Author's Report	-	SPR ABBEY Auditing Author's Report	34,500.00	-	34,500.00	209,500.00	-	209,500.00	
Transportation Supplies	1,264,101.55	-	1,264,101.55	757,100.00	-	2,021,201.55	2,021,201.55	-	2,021,201.55	1,979,172.90	-	1,979,172.90	
Other Objects	1												

CITY OF VINELAND SCHOOL DISTRICT  
COMBINING BUDGET AND COMPARISON SCHEDULE  
FOR FISCAL YEAR ENDED JUNE 30, 2023

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15
<b>UNALLOCATED BENEFITS</b>	\$ 272,000.00	\$ 23,093,600.00	\$ (24,294.00)	\$ (24,294.00)	\$ (70,157.00)	\$ 22,775,737.00	\$ 247,706.00	\$ 23,023,443.00	\$ 22,775,737.00	\$ 247,706.00	\$ 23,023,443.00	\$ 22,775,737.00
Group Insurance	1,828,000.00	1,828,000.00	287,502.02	287,502.02	287,502.02	1,115,502.02	2,080,449.08	3,291,583.59	2,080,449.08	2,080,449.08	3,291,583.59	2,080,449.08
Social Security Contributions	3,150,000.00	3,150,000.00	141,794.00	141,794.00	(319,000.00)	961,000.00	960,927.11	5,846,889.04	960,927.11	5,846,889.04	960,927.11	960,927.11
Other Retirement Contributions - PERS	1,280,000.00	1,280,000.00	(2,989,733.49)	(2,989,733.49)	(2,909,733.49)	6,306,609.81	130,164.29	25,570.25	6,306,609.81	130,164.29	25,570.25	6,306,609.81
Workers' Compensation	9,216,343.30	9,216,343.30	245,000.00	245,000.00	245,000.00	62,000.00	950,298.11	36,395,255.09	950,298.11	36,395,255.09	950,298.11	950,298.11
Health Benefits	245,000.00	245,000.00	(16,500.00)	(16,500.00)	(16,500.00)	1,133,500.00	6,400,352.00	24,385,965.00	6,400,352.00	24,385,965.00	6,400,352.00	6,400,352.00
Tuition Reimbursement	62,000.00	62,000.00	2,840,231.47	2,840,231.47	(45,863.00)	14,363,111.83	5,057,724.50	5,057,724.50	14,363,111.83	5,057,724.50	14,363,111.83	5,057,724.50
Other Employee Benefits	1,150,000.00	1,150,000.00	(2,840,231.47)	(2,840,231.47)	(45,863.00)	14,363,111.83	5,057,724.50	5,057,724.50	14,363,111.83	5,057,724.50	14,363,111.83	5,057,724.50
Unused Sick Payment to Retired Staff	17,203,343.30	40,024,943.30	(2,840,231.47)	(2,840,231.47)	(45,863.00)	14,363,111.83	5,057,724.50	5,057,724.50	14,363,111.83	5,057,724.50	14,363,111.83	5,057,724.50
TOTAL UNALLOCATED BENEFITS	17,203,343.30	40,024,943.30	(2,840,231.47)	(2,840,231.47)	(45,863.00)	14,363,111.83	5,057,724.50	5,057,724.50	14,363,111.83	5,057,724.50	14,363,111.83	5,057,724.50
On-behalf TPAF-OPPE (Post-Retirement Medical) Contrib. (non-budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
TPAF LTD (Benefit - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
TPAF LTD (Benefit - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	17,203,343.30	40,024,943.30	(2,840,231.47)	(2,840,231.47)	(45,863.00)	14,363,111.83	5,057,724.50	5,057,724.50	14,363,111.83	5,057,724.50	14,363,111.83	5,057,724.50
TOTAL UNDISTRIBUTED EXPENDITURES	65,629,746.99	36,749,272.56	102,579,019.55	(1,632,005.33)	414,433.52	1,217,571.81	64,197,741.66	101,351,447.74	36,203,961.53	97,087,686.11	133,291,647.64	96,937,978.21
TOTAL GENERAL CURRENT EXPENSE	75,029,967.68	101,572,944.45	176,602,932.13	(240,157.95)	(240,157.95)	101,572,944.45	74,769,629.73	176,362,774.18	96,937,978.21	107,570,331.90	204,509,310.11	96,937,978.21
<b>CAPITAL OUTLAY</b>												
Equipment	69,105.91	69,105.91	(19,624.67)	(19,624.67)	-	49,281.24	49,281.24	319,268.70	-	319,268.70	-	319,268.70
Undistributed Expenditures - Central Services	342,591.31	342,591.31	18,024.06	18,024.06	18,024.06	424,752.49	53,009.43	424,752.49	-	53,009.43	-	53,009.43
Undistributed Expenditures - Admin. Info. Tech.	406,726.43	406,726.43	-	-	-	53,599.56	23,512.94	406,726.43	-	23,512.94	-	23,512.94
Undistributed Expenditures - Required Maintenance for School Facilities	80,000.00	80,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	-	1,000.00	-	1,000.00
Undistributed Expenditures - Custodial Services	-	-	52,798.95	52,798.95	-	951,214.60	446,597.74	446,597.74	-	446,597.74	-	446,597.74
Undistributed Expenditures - Security	-	-	-	-	-	-	-	-	-	-	-	-
School Buses - Regular	898,415.65	898,415.65	52,798.95	52,798.95	-	3,647,704.54	2,337,279.71	3,647,704.54	-	2,337,279.71	-	2,337,279.71
Total Equipment	3,647,704.54	3,647,704.54	52,798.95	52,798.95	-	4,598,919.14	2,783,877.45	4,598,919.14	-	2,783,877.45	-	2,783,877.45
Facilities Acquisition and Construction Services	4,870,589.00	4,870,589.00	187,359.00	187,359.00	-	5,057,948.00	5,057,948.00	5,057,948.00	-	5,057,948.00	-	5,057,948.00
Construction Services	84,446,696.87	101,572,944.45	186,019,641.32	0.00	-	84,446,696.87	115,390,805.35	96,937,978.21	-	96,937,978.21	-	96,937,978.21
Total Facilities Acquisition and Construction Services	4,546,120.19	4,546,120.19	(0.00)	(0.00)	-	85,294,687.13	(16,318,257.32)	85,294,687.13	-	85,294,687.13	-	85,294,687.13
TOTAL CAPITAL OUTLAY	85,294,687.13	(101,572,944.45)	(16,318,257.32)	(0.00)	(0.00)	(16,318,257.32)	93,762,279.89	(3,155,698.52)	(16,318,257.32)	93,762,279.89	(3,155,698.52)	(16,318,257.32)
Transfer of Funds to Charter Schools	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	160,324,654.81	160,324,654.81	160,324,654.81	160,324,654.81	160,324,654.81	160,324,654.81	160,324,654.81	160,324,654.81	160,324,654.81	160,324,654.81	160,324,654.81	160,324,654.81
Excess (Deficiency) of Revenues	85,294,687.13	(101,572,944.45)	(16,318,257.32)	(0.00)	(0.00)	(16,318,257.32)	93,762,279.89	(3,155,698.52)	(16,318,257.32)	93,762,279.89	(3,155,698.52)	(16,318,257.32)
Other Financing Sources:												
Operating Transfer In:												
Contribution to SBB (School Based Budget) - General Fund	98,449,166.35	98,449,166.35	(340,000.00)	(340,000.00)	-	98,109,166.35	98,109,166.35	98,109,166.35	-	98,109,166.35	-	98,109,166.35
Contribution to SBB (School Based Budget) - Special Revenue Fund	2,931,232.00	2,931,232.00	2,931,232.00	2,931,232.00	-	2,931,232.00	2,931,232.00	2,931,232.00	-	2,931,232.00	-	2,931,232.00
Operating Transfers Out:												
Transfer to Sp. Revenue Fund - Inclusion	(1,201,322.00)	(1,201,322.00)	-	-	-	(1,201,322.00)	(1,201,322.00)	(1,201,322.00)	-	(1,201,322.00)	-	(1,201,322.00)
Contribution to SBB (School Based Budget)	(98,449,166.35)	(98,449,166.35)	(340,000.00)	(340,000.00)	-	(98,449,166.35)	(98,449,166.35)	(98,449,166.35)	-	(98,449,166.35)	-	(98,449,166.35)
Total Other Financing Sources:	(99,650,488.35)	101,390,398.35	(340,000.00)	(340,000.00)	-	96,658,488.35	(99,650,488.35)	96,658,488.35	-	(99,650,488.35)	-	(99,650,488.35)
Excess (Deficiency) of Revenues and Other Financing Sources	(14,395,801.22)	(14,395,801.22)	(0.00)	(0.00)	(0.00)	(14,395,801.22)	(14,395,801.22)	(14,395,801.22)	(0.00)	(14,395,801.22)	(0.00)	(14,395,801.22)
<b>Over (Under) Expenditures and Other Financing Sources (Uses)</b>	38,832,956.55	192,546.10	192,546.10	192,546.10	192,546.10	38,832,956.55	38,832,956.55	38,832,956.55	192,546.10	38,832,956.55	192,546.10	38,832,956.55
Fund Balance, July 1	\$ 24,437,155.33	\$ 24,437,155.33	\$ (340,000.00)	\$ (340,000.00)	\$ (340,000.00)	\$ 24,437,155.33	\$ 24,437,155.33	\$ 24,097,155.33	\$ (340,000.00)	\$ 37,432,476.97	\$ 34,819.80	\$ 37,467,296.77
Fund Balance, June 30												

See Accompanying Auditor's Report

**CITY OF VINELAND BOARD OF EDUCATION**  
 Required Supplementary Information  
 Special Revenue Fund  
 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2023

	Original Budget	Budget Transfers / Modifications	Final Budget	Actual	Variance Final to Actual
<b>REVENUES:</b>					
State Sources	\$ 18,538,787.00	\$ 3,323,555.91	\$ 21,862,342.91	\$ 18,967,467.53	\$ (2,894,875.38)
Federal Sources	31,512,597.00	(3,495,631.55)	28,016,965.45	20,994,196.46	(7,022,768.99)
Local Sources	<u>1,117,776.84</u>	<u>1,117,776.84</u>	<u>1,117,776.84</u>	<u>893,421.13</u>	<u>(224,355.71)</u>
Total - Revenues	<u>50,051,384.00</u>	<u>945,701.20</u>	<u>50,997,085.20</u>	<u>40,855,085.12</u>	<u>(10,142,000.08)</u>
<b>EXPENDITURES:</b>					
Instruction:					
Salaries of Teachers	4,223,511.00	1,093,661.45	5,317,172.45	4,367,782.04	949,390.41
Other Salaries for Instruction	363,665.00	156,350.25	520,015.25	416,907.81	103,107.44
Purchased Professional - Technical Services	9,242.00	9,242.00	9,242.00	8,814.00	428.00
Purchased Professional - Educational Services	684,377.00	547,473.48	1,231,850.48	1,066,780.02	165,070.46
Tuition	507,741.00	9,713.00	517,454.00	517,454.00	-
Other Purchased Services (400-500 series)	1,661,960.00	59,310.00	1,721,270.00	1,671,236.43	50,033.57
General Supplies	1,066,212.00	3,102,428.96	4,168,640.96	2,688,959.65	1,479,681.31
Textbooks	26,007.00	2,540,268.97	2,566,275.97	1,385,107.56	1,181,168.41
Total Instruction	<u>8,533,473.00</u>	<u>7,518,448.11</u>	<u>16,051,921.11</u>	<u>12,123,041.51</u>	<u>3,928,879.60</u>
Support Services:					
Salaries of Program Directors	326,219.00	7,381.78	333,600.78	332,298.20	1,302.58
Salaries of Other Professional Staff	755,301.00	141,011.22	896,312.22	846,766.83	49,545.39
Salaries of Secretarial and Clerical Assistants	122,778.00	43,805.66	166,583.66	166,583.58	0.08
Other Salaries	678,498.00	548,650.44	1,227,148.44	859,560.53	367,587.91
Salaries of Community Parent Involvement Spec	65,004.00	65,004.00	65,004.00	33,641.85	31,362.15
Salaries - Master Teachers	327,250.00	102,893.57	430,143.57	399,335.30	30,808.27
Personal Services - Employee Benefits	2,109,350.00	2,561,877.50	4,671,227.50	4,088,064.94	583,162.56
Purchased Educational Services-Contracted Pre-K	11,512,095.00	336,762.00	11,848,857.00	11,827,155.45	21,701.55
Purchased Professional and Technical Services	160,005.00	766,807.00	926,812.00	617,081.75	309,730.25
Other Purchased Professional Educational Services	626,188.00	227,421.38	853,609.38	558,843.08	294,766.30
Purchased Professional - Educational Services - Head Start	587,295.00	154,305.00	741,600.00	741,600.00	-
Rentals	200,000.00	(67,000.00)	133,000.00	124,550.22	8,449.78
<b>EXPENDITURES (CONT'D):</b>					
Support Services (Cont'd):					
Other Purchased Services (400-500 series)	\$ -	\$ 66,150.00	\$ 66,150.00	\$ 17,954.77	\$ 48,195.23
Contracted Services - Transportation	850,000.00	(850,000.00)	-	-	-
Travel	250.00	3,526.63	3,776.63	3,107.34	669.29
Other Objects	-	110,000.00	110,000.00	77,089.67	32,910.33
Supplies and Materials	419,678.00	1,479,027.74	1,898,705.74	1,350,929.12	547,776.62
Total Support Services	<u>18,739,911.00</u>	<u>5,632,619.92</u>	<u>24,372,530.92</u>	<u>22,044,562.63</u>	<u>2,327,968.29</u>
Facilities Acquisition and Construction Services:					
Buildings	21,043,090.00	(13,498,937.11)	7,544,152.89	4,127,210.83	3,416,942.06
Instructional Equipment	-	796,324.47	796,324.47	763,672.83	32,651.64
Non-Instructional Equipment	<u>5,000.00</u>	<u>511,260.34</u>	<u>516,260.34</u>	<u>105,748.44</u>	<u>410,511.90</u>
Total Facilities Acquisition and Construction Services	<u>21,048,090.00</u>	<u>(12,191,352.30)</u>	<u>8,856,737.70</u>	<u>4,996,632.10</u>	<u>3,860,105.60</u>
Total Expenditures	<u>48,321,474.00</u>	<u>959,715.73</u>	<u>49,281,189.73</u>	<u>39,164,236.24</u>	<u>10,116,953.49</u>
Other Financing Sources (Uses):					
Transfer from General Fund	1,201,322.00	-	1,201,322.00	1,201,322.00	-
Contributions to School Based Budgets	<u>(2,931,232.00)</u>	<u>14,014.53</u>	<u>(2,917,217.47)</u>	<u>(2,798,814.44)</u>	<u>118,403.03</u>
Total Other Financing Sources (Uses)	<u>(1,729,910.00)</u>	<u>14,014.53</u>	<u>(1,715,895.47)</u>	<u>(1,597,492.44)</u>	<u>118,403.03</u>
Total Expenditures and Other Financing Sources (Uses)	<u>50,051,384.00</u>	<u>945,701.20</u>	<u>50,997,085.20</u>	<u>40,761,728.68</u>	<u>10,235,356.52</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 93,356.44</u>	<u>\$ 93,356.44</u>



## **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, 2023

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)	\$ 209,173,085.24	\$ 40,855,085.12
Difference - budget to GAAP: Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.	-	7,553,653.55
Unexpended Preschool Education Aid	-	197,078.19
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	13,624,737.80	1,733,170.20
The Final State Aid payments for the Year Ended June 30, 2023 that were delayed until July 2023 were recorded as budgetary revenue for the year ended June 30, 2023 but are not recognized under GAAP until the year ended June 30,2024	<u>(13,753,556.80)</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>\$ 209,044,266.24</u>	<u>\$ 48,605,816.86</u>
Uses / Outflows of Resources:		
Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule (C-series)	<u>\$ 212,328,783.56</u>	<u>\$ 39,164,236.24</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.	-	7,553,653.55
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (B-2)	<u>\$ 212,328,783.56</u>	<u>\$ 46,717,889.79</u>





## **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 Ten Fiscal Years**

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
District's proportion of the net pension liability (asset)	0.2522341691%	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)	\$ 38,065,608.00	\$ 30,220,313.00	\$ 42,581,156.00	\$ 50,703,639.00	\$ 56,056,304.00	\$ 67,966,245.00	\$ 89,388,834.00	\$ 65,500,420.00	\$ 61,510,802.00	\$ 63,780,877.00
District's covered payroll	18,832,684.00	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
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	202.13%	163.87%	228.25%	265.02%	280.17%	345.68%	436.34%	312.35%	282.65%	282.82%
Plan fiduciary net position as a percentage of the total pension liability	62.91%	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

**CITY OF VINELAND BOARD OF EDUCATION**  
**Schedule of District Contributions**  
**Public Employee Retirement System**  
**Last Ten Fiscal Years**

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	\$ 3,180,794.00	\$ 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	\$ 3,180,794.00	\$ 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	18,832,684.00	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	16.89%	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

**CITY OF VINELAND BOARD OF EDUCATION**  
**Schedule of the District's Proportionate Share of the Net Pension Liability**  
**Teachers' Pension and Annuity Fund**  
**Last Ten Fiscal Years**

	2022	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%	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	\$ 300,991,140.00	\$ 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	\$ 300,991,140.00	\$ 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	70,352,243.00	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%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	32.29%	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

**CITY OF VINELAND BOARD OF EDUCATION**  
 Required Supplementary Information  
 Schedule of Funding Progress for the OPEB Plan  
 For the Fiscal Year Ended June 30, 2023

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)
7/1/2013	\$ -	\$ 632,423.00	\$ 632,423.00	0%	\$ 100,978,641.00	0.6%
7/1/2014	-	596,606.00	596,606.00	0%	106,492,704.00	0.6%
7/1/2015	-	565,118.00	565,118.00	0%	102,934,273.00	0.5%
7/1/2016	-	668,564.00	668,564.00	0%	100,500,000.00	0.7%
7/1/2017	-	686,398.00	686,398.00	0%	97,206,331.00	0.7%
7/1/2018	-	707,930.00	707,930.00	0%	93,266,304.00	0.8%
7/1/2019	-	726,250.00	726,250.00	0%	92,380,517.00	0.8%
7/1/2020	-	746,946.00	746,946.00	0%	90,949,369.00	0.8%
7/1/2021	-	735,123.00	735,123.00	0%	97,431,870.00	0.8%
7/1/2022	-	760,703.00	760,703.00	0%	99,893,722.00	0.8%

**CITY OF VINELAND BOARD OF EDUCATION**  
 Required Supplementary Information  
 Schedule of Employer Contributions to the OPEB Plan  
 For the Fiscal Year Ended June 30, 2023

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<b>Fiscal Year</b>	<b>Annual Required Contribution (a)</b>	<b>Contributions from Employer (b)</b>	<b>Percentage Contributed (c)=(b/a)</b>	<b>End of Year Net OPEB Obligation</b>
7/1/2013	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	142,796.00	39,350.00	27.6%	668,564.00
7/1/2017	51,520.00	33,686.00	65.4%	686,398.00
7/1/2018	46,519.00	24,987.00	53.7%	707,930.00
7/1/2019	42,058.00	23,738.00	56.4%	726,250.00
7/1/2020	40,778.00	20,082.00	49.2%	746,946.00
7/1/2021	6,615.00	18,438.00	278.7%	735,123.00
7/1/2022	39,568.00	13,988.00	35.4%	760,703.00

**CITY OF VINELAND BOARD OF EDUCATION**  
 Required Supplementary Information  
 Notes to Required Supplementary Information - OPEB Plan  
 For the Fiscal Year Ended June 30, 2023

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, 2022

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>	<u>2017</u>
Service Cost	28,232.00	27,815.00	29,603.00	25,566.00	24,821.00	24,821.00
Interest Cost	11,336.00	1,097.00	11,175.00	17,741.00	24,055.00	26,699.00
Changes in Assumptions	-	(22,297.00)	-	-	-	-
Member Contributions	-	-	-	-	-	-
Benefit Payments	(13,988.00)	(18,438.00)	(20,082.00)	(24,987.00)	(27,344.00)	(33,686.00)
Change in Total OPEB Liability	25,580.00	(11,823.00)	20,696.00	18,320.00	21,532.00	17,834.00
Beginning Balance	735,123.00	746,946.00	726,250.00	707,930.00	686,398.00	668,564.00
Ending Balance	<u>\$ 760,703.00</u>	<u>\$ 735,123.00</u>	<u>\$ 746,946.00</u>	<u>\$ 726,250.00</u>	<u>\$ 707,930.00</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	89,586,963.00
District Liability as a percentage of its covered-employee Payroll	0.9%	0.9%	0.9%	0.8%	0.8%	0.8%



**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**

	2022	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%	0.00%
District's proportionate of the net OPEB liability (asset)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the net OPEB liability (asset) associated with the District	<u>\$ 452,252,845.00</u>	<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>
<b>Total</b>	<u><u>\$ 452,252,845.00</u></u>	<u><u>\$ 538,832,416.00</u></u>	<u><u>\$ 618,601,276.00</u></u>	<u><u>\$ 383,251,933.00</u></u>	<u><u>\$ 433,673,614.00</u></u>	<u><u>\$ 507,795,278.00</u></u>	<u><u>\$ 550,798,384.00</u></u>
District's covered payroll	89,184,927.00	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%	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%	0.00%
State's proportionate share of OPEB associated with the District:							
Service Cost	19,790,420.00	23,683,987.00	13,641,408.00	14,171,064.00	16,334,329.00	19,690,683.00	
Interest Cost	11,985,199.00	13,977,880.00	13,710,088.00	17,112,787.00	18,565,203.00	16,098,641.00	
Change in Benefit Terms		(573,522.00)					
Differences between Expected & Actual	14,456,537.00	(106,735,495.00)	105,443,572.00	(76,003,896.00)	(48,059,486.00)	-	
Changes in Assumptions	(121,320,883.00)	531,599.00	112,997,196.00	5,714,318.00	(49,766,218.00)	(67,463,906.00)	
Member Contributions	380,850.00	357,346.00	326,418.00	348,738.00	400,786.00	433,092.00	
Benefit Payments	(11,871,694.00)	(11,010,655.00)	(10,769,339.00)	(11,764,692.00)	(11,596,278.00)	(11,761,616.00)	
Change in Total OPEB Liability	<u>(86,579,571.00)</u>	<u>(79,768,860.00)</u>	<u>235,349,343.00</u>	<u>(50,421,681.00)</u>	<u>(74,121,664.00)</u>	<u>(43,003,106.00)</u>	
State's proportionate share of the net OPEB liability (asset) associated with the District - Beginning Balance	<u>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>	
Ending Balance	<u><u>\$ 452,252,845.00</u></u>	<u><u>\$ 538,832,416.00</u></u>	<u><u>\$ 618,601,276.00</u></u>	<u><u>\$ 383,251,933.00</u></u>	<u><u>\$ 433,673,614.00</u></u>	<u><u>\$ 507,795,278.00</u></u>	
State's proportionate share of the net OPEB liability associated with the District - as a percentage of its covered-employee payroll	507.10%	627.97%	733.84%	455.12%	491.55%	580.15%	

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

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



## **Other Supplementary Information**



**CITY OF VINELAND BOARD OF EDUCATION**  
 General Fund  
 Combining Balance Sheet  
 June 30, 2023

	Operating Fund <u>Fund 11-13, 18</u>	Blended Resource Fund 15	Total General Fund
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 12,307,891.77	\$ 448,051.64	\$ 12,755,943.41
Interfund Accounts Receivable	9,347,812.45		9,347,812.45
Intergovernmental Accounts Receivable			
Federal	23,004.00		23,004.00
State	16,408,637.64		16,408,637.64
Other Accounts Receivable	606,115.27		606,115.27
<b>Total Assets</b>	<u>\$ 38,693,461.13</u>	<u>\$ 448,051.64</u>	<u>\$ 39,141,512.77</u>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>Liabilities:</b>			
Interfund Accounts Payable	\$ -	\$ 37,463.99	\$ 37,463.99
Accounts Payable	1,260,984.16	375,767.85	1,636,752.01
<b>Total Liabilities</b>	<u>\$ 1,260,984.16</u>	<u>\$ 413,231.84</u>	<u>\$ 1,674,216.00</u>
<b>Fund Balances:</b>			
<b>Restricted Fund Balance:</b>			
Maintenance Reserve	5,619,640.77		5,619,640.77
Reserve for Excess Surplus	10,087,888.65		10,087,888.65
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures	9,821,258.55		9,821,258.55
Reserve for Unemployment	772,488.14		772,488.14
<b>Assigned Fund Balance:</b>			
Encumbrances	1,762,389.10	34,819.80	1,797,208.90
Designated for Subsequent Year's Expenditures	4,681,193.45		4,681,193.45
Unassigned Fund Balance	4,687,618.31		4,687,618.31
<b>Total Fund Balances</b>	<u>37,432,476.97</u>	<u>34,819.80</u>	<u>37,467,296.77</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 38,693,461.13</u>	<u>\$ 448,051.64</u>	<u>\$ 39,141,512.77</u>

**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 Contributor	\$ 97,916,620.25		\$ 93,788,891.37	\$ 4,127,728.88
General Fund Reserve for Encumbrances as of June 30, 2022	<u>192,546.10</u>		<u>192,546.10</u>	<u>-</u>
Combined General Fund Contribution and State Resource	<u>98,109,166.35</u>	<u>97.10%</u>	<u>93,981,437.47</u>	<u>4,127,728.88</u>
Restricted Federal Resources				
Title I	2,533,499.00		2,419,862.91	113,636.09
Title II	<u>397,733.00</u>		<u>378,951.53</u>	<u>18,781.47</u>
	<u>2,931,232.00</u>	<u>2.90%</u>	<u>2,798,814.44</u>	<u>132,417.56</u>
Total Restricted Federal Resource:	<u>2,931,232.00</u>	<u>2.90%</u>	<u>2,798,814.44</u>	<u>132,417.56</u>
Totals	<u><u>\$ 101,040,398.35</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 96,780,251.91</u></u>	<u><u>\$ 4,260,146.44</u></u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 1  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2021

SCHOOL: VINELAND HIGH SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 25,970,817.54		\$ 25,009,479.67	\$ 961,337.87
General Fund Reserve for Encumbrances as of June 30, 2021	23,997.90		23,997.90	-
Combined General Fund Contribution and State Resource	<u>25,994,815.44</u>	<u>97.06%</u>	<u>25,033,477.57</u>	<u>961,337.87</u>
Restricted Federal Resources				
Title I	681,338.00		656,301.92	25,036.08
Title II	105,645.00		101,815.95	3,829.05
	<u>786,983.00</u>	<u>2.94%</u>	<u>758,117.87</u>	<u>28,865.13</u>
Total Restricted Federal Resources:	<u>786,983.00</u>	<u>2.94%</u>	<u>758,117.87</u>	<u>28,865.13</u>
Totals	<u>\$ 26,781,798.44</u>	<u>100.00%</u>	<u>\$ 25,791,595.44</u>	<u>\$ 990,203.00</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 1  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2021

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 7,214,344.90		\$ 6,572,345.75	\$ 641,999.15
General Fund Reserve for Encumbrances as of June 30, 2021	<u>26,359.48</u>		<u>26,359.48</u>	<u>-</u>
Combined General Fund Contribution and State Resource	<u>7,240,704.38</u>	<u>96.16%</u>	<u>6,598,705.23</u>	<u>641,999.15</u>
Restricted Federal Resources				
Title I	251,617.00		229,819.40	21,797.60
Title II	<u>37,235.00</u>		<u>33,971.89</u>	<u>3,263.11</u>
	<u>288,852.00</u>	<u>3.84%</u>	<u>263,791.29</u>	<u>25,060.71</u>
Total Restricted Federal Resource:	<u>288,852.00</u>	<u>3.84%</u>	<u>263,791.29</u>	<u>25,060.71</u>
Totals	<u>\$ 7,529,556.38</u>	<u>100.00%</u>	<u>\$ 6,862,496.52</u>	<u>\$ 667,059.86</u>



**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 1  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2021

SCHOOL: DANE BARSE PUBLIC SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 3,856,771.33		\$ 3,724,355.87	\$ 132,415.46
General Fund Reserve for Encumbrances as of June 30, 2021	4,405.39		4,405.39	-
Combined General Fund Contribution and State Resource	<u>3,861,176.72</u>	<u>97.86%</u>	<u>3,728,761.26</u>	<u>132,415.46</u>
Restricted Federal Resources				
Title I	71,122.00		68,432.57	2,689.43
Title II	13,332.00		12,824.00	508.00
	<u>84,454.00</u>	<u>2.14%</u>	<u>81,256.57</u>	<u>3,197.43</u>
Total Restricted Federal Resource:	<u>84,454.00</u>	<u>2.14%</u>	<u>81,256.57</u>	<u>3,197.43</u>
Totals	<u>\$ 3,945,630.72</u>	<u>100.00%</u>	<u>\$ 3,810,017.83</u>	<u>\$ 135,612.89</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 1  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2021

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 6,044,473.20		\$ 5,993,460.49	\$ 51,012.71
General Fund Reserve for Encumbrances as of June 30, 2021	<u>1,588.12</u>		<u>1,588.12</u>	<u>-</u>
Combined General Fund Contribution and State Resource	<u>6,046,061.32</u>	<u>96.91%</u>	<u>5,995,048.61</u>	<u>51,012.71</u>
Restricted Federal Resources				
Title I	167,346.00		166,079.71	1,266.29
Title II	<u>25,452.00</u>		<u>25,258.28</u>	<u>193.72</u>
	<u>192,798.00</u>	<u>3.09%</u>	<u>191,337.99</u>	<u>1,460.01</u>
Total Restricted Federal Resource:	<u>192,798.00</u>	<u>3.09%</u>	<u>191,337.99</u>	<u>1,460.01</u>
Totals	<u>\$ 6,238,859.32</u>	<u>100.00%</u>	<u>\$ 6,186,386.60</u>	<u>\$ 52,472.72</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 1  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2021

SCHOOL: WALLACE MIDDLE SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 7,796,253.83		\$ 7,151,857.35	\$ 644,396.48
General Fund Reserve for Encumbrances as of June 30, 2021	<u>56,628.37</u>		<u>56,628.37</u>	<u>-</u>
Combined General Fund Contribution and State Resource	<u>7,852,882.20</u>	<u>96.06%</u>	<u>7,208,485.72</u>	<u>644,396.48</u>
Restricted Federal Resources				
Title I	279,109.00		256,301.21	22,807.79
Title II	<u>43,362.00</u>		<u>38,817.09</u>	<u>4,544.91</u>
	<u>322,471.00</u>	<u>3.94%</u>	<u>295,118.30</u>	<u>27,352.70</u>
Total Restricted Federal Resource:	<u>322,471.00</u>	<u>3.94%</u>	<u>295,118.30</u>	<u>27,352.70</u>
Totals	<u>\$ 8,175,353.20</u>	<u>100.00%</u>	<u>\$ 7,503,604.02</u>	<u>\$ 671,749.18</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 1  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2021

SCHOOL: MARIE DURAND PUBLIC SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 5,393,392.91		\$ 5,181,249.81	\$ 212,143.10
General Fund Reserve for Encumbrances as of June 30, 2021	<u>4,560.03</u>		<u>4,560.03</u>	<u>-</u>
Combined General Fund Contribution and State Resource	<u>5,397,952.94</u>	<u>96.75%</u>	<u>5,185,809.84</u>	<u>212,143.10</u>
Restricted Federal Resources				
Title I	153,600.00		146,864.59	6,735.41
Title II	<u>28,010.00</u>		<u>26,785.38</u>	<u>1,224.62</u>
	<u>181,610.00</u>	<u>3.25%</u>	<u>173,649.97</u>	<u>7,960.03</u>
Total Restricted Federal Resource:	<u>181,610.00</u>	<u>3.25%</u>	<u>173,649.97</u>	<u>7,960.03</u>
Totals	<u>\$ 5,579,562.94</u>	<u>100.00%</u>	<u>\$ 5,359,459.81</u>	<u>\$ 220,103.13</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 1  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2021

SCHOOL: JOHNSTONE PUBLIC SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 2,147,980.39		\$ 2,461,414.03	\$ (313,433.64)
General Fund Reserve for Encumbrances as of June 30, 2021	<u>2,816.01</u>		<u>2,816.01</u>	<u>-</u>
Combined General Fund Contribution and State Resource	<u>2,150,796.40</u>	<u>100.00%</u>	<u>2,464,230.04</u>	<u>(313,433.64)</u>
Restricted Federal Resources				
Title I				
Title II				
	<u>-</u>		<u>-</u>	<u>-</u>
Total Restricted Federal Resource:	<u>-</u>		<u>-</u>	<u>-</u>
Totals	<u>\$ 2,150,796.40</u>	<u>100.00%</u>	<u>\$ 2,464,230.04</u>	<u>\$ (313,433.64)</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 1  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2021

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contributor	\$ 5,475,681.33		\$ 5,344,945.51	\$ 130,735.82
General Fund Reserve for Encumbrances as of June 30, 2021	1,039.79		1,039.79	-
Combined General Fund Contribution and State Resource	<u>5,476,721.12</u>	<u>96.09%</u>	<u>5,345,985.30</u>	<u>130,735.82</u>
Restricted Federal Resources				
Title I	191,850.00		187,058.99	4,791.01
Title II	31,040.00		30,272.30	767.70
	<u>222,890.00</u>	<u>3.91%</u>	<u>217,331.29</u>	<u>5,558.71</u>
Total Restricted Federal Resource:	<u>222,890.00</u>	<u>3.91%</u>	<u>217,331.29</u>	<u>5,558.71</u>
Totals	<u>\$ 5,699,611.12</u>	<u>100.00%</u>	<u>\$ 5,563,316.59</u>	<u>\$ 136,294.53</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 1  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2021

SCHOOL: SABATER ELEMENTARY SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 8,126,161.43		\$ 7,611,674.67	\$ 514,486.76
General Fund Reserve for Encumbrances as of June 30, 2021	<u>13,299.65</u>		<u>13,299.65</u>	<u>-</u>
Combined General Fund Contribution and State Resource	<u>8,139,461.08</u>	<u>95.61%</u>	<u>7,624,974.32</u>	<u>514,486.76</u>
Restricted Federal Resources				
Title I	322,141.00		301,600.65	20,540.35
Title II	<u>51,375.00</u>		<u>48,114.63</u>	<u>3,260.37</u>
	<u>373,516.00</u>	<u>4.39%</u>	<u>349,715.28</u>	<u>23,800.72</u>
Total Restricted Federal Resource:	<u>373,516.00</u>	<u>4.39%</u>	<u>349,715.28</u>	<u>23,800.72</u>
Totals	<u>\$ 8,512,977.08</u>	<u>100.00%</u>	<u>\$ 7,974,689.60</u>	<u>\$ 538,287.48</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 1  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2021

SCHOOL: PETWAY ELEMENTARY SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 5,697,865.87		\$ 5,524,481.93	\$ 173,383.94
General Fund Reserve for Encumbrances as of June 30, 2021	19,979.25		19,979.25	-
Combined General Fund Contribution and State Resource	<u>5,717,845.12</u>	<u>97.51%</u>	<u>5,544,461.18</u>	<u>173,383.94</u>
Restricted Federal Resources				
Title I	126,705.00		122,917.39	3,787.61
Title II	19,122.00		18,543.34	578.66
	<u>145,827.00</u>	<u>2.49%</u>	<u>141,460.73</u>	<u>4,366.27</u>
Total Restricted Federal Resource:	<u>145,827.00</u>	<u>2.49%</u>	<u>141,460.73</u>	<u>4,366.27</u>
Totals	<u>\$ 5,863,672.12</u>	<u>100.00%</u>	<u>\$ 5,685,921.91</u>	<u>\$ 177,750.21</u>



**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 1  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2021

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 7,258,748.83		\$ 7,179,366.36	\$ 79,382.47
General Fund Reserve for Encumbrances as of June 30, 2021	13,495.71		13,495.71	-
Combined General Fund Contribution and State Resource	<u>7,272,244.54</u>	<u>97.59%</u>	<u>7,192,862.07</u>	<u>79,382.47</u>
Restricted Federal Resources				
Title I	152,404.00		150,395.62	2,008.38
Title II	26,866.00		26,513.31	352.69
	<u>179,270.00</u>	<u>2.41%</u>	<u>176,908.93</u>	<u>2,361.07</u>
Total Restricted Federal Resource:	<u>179,270.00</u>	<u>2.41%</u>	<u>176,908.93</u>	<u>2,361.07</u>
Totals	<u>\$ 7,451,514.54</u>	<u>100.00%</u>	<u>\$ 7,369,771.00</u>	<u>\$ 81,743.54</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 1  
 Schedule of Expenditures Allocated by Resource Type - Act  
 For the Fiscal Year Ended June 30, 202

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 % % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contributor	\$ 5,403,801.42		\$ 5,284,576.32	\$ 119,225.10
General Fund Reserve for Encumbrances as of June 30, 202	23,090.85		23,090.85	-
Combined General Fund Contribution and State Resource	<u>5,426,892.27</u>	<u>97.27%</u>	<u>5,307,667.17</u>	<u>119,225.10</u>
Restricted Federal Resources				
Title I	136,267.00		134,090.86	2,176.14
Title II	16,294.00		16,035.36	258.64
	<u>152,561.00</u>	<u>2.73%</u>	<u>150,126.22</u>	<u>2,434.78</u>
Total Restricted Federal Resource:	<u>152,561.00</u>	<u>2.73%</u>	<u>150,126.22</u>	<u>2,434.78</u>
Totals	<u>\$ 5,579,453.27</u>	<u>100.00%</u>	<u>\$ 5,457,793.39</u>	<u>\$ 121,659.88</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 1  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2021

SCHOOL: DOMINICK PILLA MIDDLE SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as % % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 7,530,327.27		\$ 6,749,683.61	\$ 780,643.66
General Fund Reserve for Encumbrances as of June 30, 2021	<u>1,285.55</u>		<u>1,285.55</u>	<u>-</u>
Combined General Fund Contribution and State Resource	<u>7,531,612.82</u>	<u>100.00%</u>	<u>6,750,969.16</u>	<u>780,643.66</u>
Restricted Federal Resources				
Title I				
Title II				
	<u>-</u>		<u>-</u>	<u>-</u>
Total Restricted Federal Resource:	<u>-</u>		<u>-</u>	<u>-</u>
Totals	<u>\$ 7,531,612.82</u>	<u>100.00%</u>	<u>\$ 6,750,969.16</u>	<u>\$ 780,643.66</u>

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

DISTRICT WIDE

	For the Fiscal Year Ended June 30, 2023				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
<b>Regular Programs - Instruction</b>					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 2,433,385.00	\$ (15,958.00)	\$ 2,417,427.00	\$ 2,393,545.42	\$ 23,881.58
Grades 1-5 Salaries of Teachers	15,737,055.00	(239,222.00)	15,497,833.00	14,894,544.39	603,288.61
Grades 6-8 Salaries of Teachers	8,804,980.00	(187,434.00)	8,617,546.00	8,021,549.50	595,996.50
Grades 9-12 Salaries of Teachers	10,262,691.00	(377,906.00)	9,884,785.00	9,488,651.55	396,133.45
<b>Regular Programs - Undistributed Instruction:</b>					
Other Salaries for Instruction	813,792.00	(31,149.00)	782,643.00	759,965.91	22,677.09
Other Purchased Services	360,323.60	(39,139.78)	321,183.82	251,712.66	69,471.16
General Supplies	1,683,484.24	(38,777.36)	1,644,706.88	1,550,390.34	94,316.54
Textbooks	29,650.00	(6,159.29)	23,490.71	21,168.81	2,321.90
<b>Total Regular Programs - Instruction</b>	<b>40,125,360.84</b>	<b>(935,745.43)</b>	<b>39,189,615.41</b>	<b>37,381,528.58</b>	<b>1,808,086.83</b>
<b>Special Education - Instruction:</b>					
Cognitive - Mild:					
Salaries of Teachers	362,070.00	110,302.00	472,372.00	468,245.00	4,127.00
Other Salaries for Instruction	331,865.00	(13,023.00)	318,842.00	306,788.29	12,053.71
Purchased Professional-Educational Services	69,066.00	(17,450.00)	51,616.00	8,334.38	43,281.62
Other Purchased Services (400-500 series)	4,300.00	-	4,300.00	1,773.19	2,526.81
General Supplies	25,655.90	-	25,655.90	18,849.25	6,806.65
Textbooks	3,000.00	4,750.00	7,750.00	2,161.38	5,588.62
Other Objects	5,400.00	-	5,400.00	1,210.48	4,189.52
<b>Total Cognitive - Mild</b>	<b>801,356.90</b>	<b>84,579.00</b>	<b>885,935.90</b>	<b>807,361.97</b>	<b>78,573.93</b>
Cognitive - Moderate:					
Salaries of Teachers	474,292.00	(70,580.00)	403,712.00	399,353.00	4,359.00
Other Salaries for Instruction	420,147.00	(126,231.00)	293,916.00	252,807.68	41,108.32
Purchased Professional-Educational Services	161,154.00	(41,422.00)	119,732.00	98,266.30	21,465.70
Other Purchased Services (400-500 series)	4,500.00	-	4,500.00	474.95	4,025.05
General Supplies	18,525.00	-	18,525.00	12,939.50	5,585.50
Textbooks	600.00	-	600.00	-	600.00
Other Objects	4,000.00	-	4,000.00	1,353.27	2,646.73
<b>Total Cognitive - Moderate</b>	<b>1,083,218.00</b>	<b>(238,233.00)</b>	<b>844,985.00</b>	<b>765,194.70</b>	<b>79,790.30</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	1,893,415.00	170,839.00	2,064,254.00	1,846,030.32	218,223.68
Other Salaries for Instruction	724,370.00	(165,306.01)	559,063.99	460,545.88	98,518.11
Purchased Professional-Educational Services	184,176.00	63,861.90	248,037.90	237,093.22	10,944.68
Other Purchased Services (400-500 series)	3,250.00	(750.00)	2,500.00	-	2,500.00
General Supplies	65,004.38	750.00	65,754.38	56,693.17	9,061.21
Textbooks	12,520.00	-	12,520.00	9,420.85	3,099.15
Other Objects	7,378.14	-	7,378.14	5,377.82	2,000.32
<b>Total Learning and/or Language Disabilities</b>	<b>2,890,113.52</b>	<b>69,394.89</b>	<b>2,959,508.41</b>	<b>2,615,161.26</b>	<b>344,347.15</b>
Auditory Impairments:					
Salaries of Teachers	352,305.00	(86,816.00)	265,489.00	256,646.00	8,843.00
Other Salaries for Instruction	349,071.00	29,213.00	378,284.00	378,154.08	129.92
Purchased Professional-Educational Services	23,022.00	24,022.00	47,044.00	46,831.28	212.72
Other Purchased Services (400-500 series)	4,300.00	-	4,300.00	194.00	4,106.00
General Supplies	10,350.00	(3,350.00)	7,000.00	3,891.12	3,108.88
Textbooks	1,600.00	-	1,600.00	-	1,600.00
Other Objects	2,650.00	-	2,650.00	820.24	1,829.76
<b>Total Auditory Impairments</b>	<b>743,298.00</b>	<b>(36,931.00)</b>	<b>706,367.00</b>	<b>686,536.72</b>	<b>19,830.28</b>
Behavioral Disabilities:					
Salaries of Teachers	487,534.00	(83,184.00)	404,350.00	386,691.60	17,658.40
Other Salaries for Instruction	375,731.00	18,808.00	394,539.00	351,086.73	43,452.27
Purchased Professional-Educational Services	46,044.00	59,000.00	105,044.00	76,438.18	28,605.82
Other Purchased Services (400-500 series)	2,600.00	(900.00)	1,700.00	-	1,700.00
General Supplies	25,376.15	(1,375.00)	24,001.15	16,997.92	7,003.23
Textbooks	750.00	-	750.00	-	750.00
Other Objects	5,856.78	(320.00)	5,536.78	2,708.99	2,827.79
<b>Total Behavioral Disabilities</b>	<b>943,891.93</b>	<b>(7,971.00)</b>	<b>935,920.93</b>	<b>833,923.42</b>	<b>101,997.51</b>
Resource Room/Resource Center:					
Salaries of Teachers	\$ 8,618,724.00	\$ (135,555.00)	\$ 8,483,169.00	\$ 8,002,002.98	\$ 481,166.02
Other Salaries for Instruction	867,586.00	28,957.00	896,543.00	788,607.80	107,935.20
Purchased Professional-Educational Services	460,440.00	245,959.00	706,399.00	672,877.10	33,521.90
Other Purchased Services (400-500 series)	2,000.00	-	2,000.00	-	2,000.00
General Supplies	167,769.04	(24,274.00)	143,495.04	110,433.17	33,061.87
Textbooks	18,500.00	(5,800.00)	12,700.00	2,161.38	10,538.62
Other Objects	6,450.00	-	6,450.00	5,331.99	1,118.01

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, 2023**

DISTRICT WIDE

	For the Fiscal Year Ended June 30, 2023				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Total Resource Room/Resource Center	10,141,469.04	109,287.00	10,250,756.04	9,581,414.42	669,341.62
Autism:					
Salaries of Teachers	1,198,263.00	21,344.00	1,219,607.00	1,115,502.17	104,104.83
Other Salaries for Instruction	842,134.00	109,050.00	951,184.00	935,457.61	15,726.39
Purchased Professional-Educational Services	253,242.00	235,663.00	488,905.00	478,552.33	10,352.67
Other Purchased Services (400-500 series)	8,500.00	(4,100.00)	4,400.00	-	4,400.00
General Supplies	75,100.00	(11,822.00)	63,278.00	54,054.18	9,223.82
Textbooks	3,100.00	(3,100.00)	-	-	-
Other Objects	16,550.00	(5,600.00)	10,950.00	6,072.23	4,877.77
Total Autism	2,396,889.00	341,435.00	2,738,324.00	2,589,638.52	148,685.48
Total Special Education - Instruction	19,000,236.39	321,560.89	19,321,797.28	17,879,231.01	1,442,566.27
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	1,273,766.00	144,092.00	1,417,858.00	1,255,588.06	162,269.94
General Supplies	6,689.14	(1,116.05)	5,573.09	3,209.82	2,363.27
Total Basic Skills/Remedial - Instruction	1,280,455.14	142,975.95	1,423,431.09	1,258,797.88	164,633.21
Bilingual Education - Instruction:					
Salaries of Teachers	2,925,965.00	7,552.00	2,933,517.00	2,807,114.29	126,402.71
Other Salaries for Instruction	70,004.00	-	70,004.00	52,157.30	17,846.70
General Supplies	26,850.00	(2,226.93)	24,623.07	16,511.00	8,112.07
Total Bilingual Education - Instruction	3,022,819.00	5,325.07	3,028,144.07	2,875,782.59	152,361.48
School Sponsored Cocurricular Activities - Instruction:					
Salaries	345,884.00	60,150.00	406,034.00	395,193.04	10,840.96
Purchased Services	31,400.00	(12,000.00)	19,400.00	14,303.23	5,096.77
Supplies & Materials	5,600.00	(1,100.00)	4,500.00	1,900.07	2,599.93
Other Objects	21,000.00	-	21,000.00	4,000.00	17,000.00
Total School Sponsored Cocurricular Activities - Instruction	403,884.00	47,050.00	450,934.00	415,396.34	35,537.66
School Sponsored Athletics - Instruction:					
Salaries	676,920.00	(57,538.00)	619,382.00	606,543.50	12,838.50
Purchased Services (300-500 Series)	148,628.52	3,000.00	151,628.52	129,460.23	22,168.29
Supplies & Materials	87,668.00	58,938.00	146,606.00	143,323.80	3,282.20
Other Objects	7,350.00	-	7,350.00	7,314.00	36.00
Total School Sponsored Athletics - Instruction	920,566.52	4,400.00	924,966.52	886,641.53	38,324.99
Other Instructional Programs - Instruction:					
Salaries	70,350.00	-	70,350.00	36,638.75	33,711.25
	70,350.00	-	70,350.00	36,638.75	33,711.25
Total Instruction	64,823,671.89	(414,433.52)	64,409,238.37	60,734,016.68	3,675,221.69
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	418,265.00	32,711.11	450,976.11	438,612.70	12,363.41
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	500.00	(500.00)	-	-	-
Total Attendance and Social Work Services	418,765.00	32,211.11	450,976.11	438,612.70	12,363.41
Health Services:					
Salaries	1,160,818.00	36,492.00	1,197,310.00	1,184,932.05	12,377.95
Salaries of Social Services Coordinators	1,102,854.00	(29,706.00)	1,073,148.00	983,524.95	89,623.05
Purchased Professional/Technical Services	300.00	-	300.00	-	300.00
Other Purchased Services (400-500 series)	14,722.51	4,989.96	19,712.47	14,094.32	5,618.15
Supplies and Materials	56,639.20	13,809.49	70,448.69	50,162.20	20,286.49
Total Health Services	2,335,333.71	25,585.45	2,360,919.16	2,232,713.52	128,205.64
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	\$ 2,371,894.00	\$ 65,684.00	\$ 2,437,578.00	\$ 2,379,430.30	\$ 58,147.70
Salaries of Secretarial and Clerical Assistants	102,756.00	49,950.00	152,706.00	150,748.53	1,957.47
Other Salaries	92,191.00	(3,100.00)	89,091.00	89,090.00	1.00
Other Purchased Services (400-500 series)	16,580.93	4,316.44	20,897.37	14,949.27	5,948.10
Supplies and Materials	16,641.43	(1,020.05)	15,621.38	3,000.70	12,620.68
Total Undistributed Expenditures - Guidance	2,600,063.36	115,830.39	2,715,893.75	2,637,218.80	78,674.95
Educational Media Services/School Library:					
Salaries	1,118,187.00	100,172.00	1,218,359.00	1,147,288.93	71,070.07
Other Purchased Services	23,302.81	9,496.20	32,799.01	20,846.01	11,953.00
Supplies and Materials	56,837.82	(9,287.28)	47,550.54	42,226.13	5,324.41

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, 2023**

DISTRICT WIDE

	For the Fiscal Year Ended June 30, 2023				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Other Objects	-	-	-	-	-
Total Educational Media Services/School Library	<u>1,198,327.63</u>	<u>100,380.92</u>	<u>1,298,708.55</u>	<u>1,210,361.07</u>	<u>88,347.48</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	3,679,165.00	(28,377.00)	3,650,788.00	3,534,067.37	116,720.63
Salaries of Secretarial and Clerical Assistants	1,259,922.00	103,406.00	1,363,328.00	1,229,706.93	133,621.07
Other Purchased Services	105,791.83	25,326.76	131,118.59	110,739.24	20,379.35
Supplies and Materials	203,239.89	14,393.84	217,633.73	189,586.12	28,047.61
Other Objects	44,458.70	12,700.00	57,158.70	50,153.78	7,004.92
Total Support Services School Administration	<u>5,292,577.42</u>	<u>127,449.60</u>	<u>5,420,027.02</u>	<u>5,114,253.44</u>	<u>305,773.58</u>
Other Operating and Maintenance of Plant					
Salaries	552,337.00	168.00	552,505.00	530,060.59	22,444.41
General Supplies	29,000.00	(14,086.55)	14,913.45	4,413.45	10,500.00
Total Other Operations and Maintenance of Plant Services	<u>581,337.00</u>	<u>(13,918.55)</u>	<u>567,418.45</u>	<u>534,474.04</u>	<u>32,944.41</u>
Undistributed Expenditures - Security					
Salaries	1,459,493.00	38,234.00	1,497,727.00	1,193,241.04	304,485.96
General Supplies	41,775.44	28,923.60	70,699.04	61,749.92	8,949.12
Total Undistributed Expenditures - Security	<u>1,501,268.44</u>	<u>67,157.60</u>	<u>1,568,426.04</u>	<u>1,254,990.96</u>	<u>313,435.08</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>2,082,605.44</u>	<u>53,239.05</u>	<u>2,135,844.49</u>	<u>1,789,465.00</u>	<u>346,379.49</u>
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	-	-	-	-	-
Total Student Transportation Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures Before Unallocated Benefits	<u>13,927,672.56</u>	<u>460,296.52</u>	<u>14,387,969.08</u>	<u>13,428,224.53</u>	<u>959,744.55</u>
Unallocated Benefits:					
Group Insurance	22,821,600.00	(45,863.00)	22,775,737.00	22,775,737.00	-
Total Personal Services - Employee Benefits	<u>22,821,600.00</u>	<u>(45,863.00)</u>	<u>22,775,737.00</u>	<u>22,775,737.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>36,749,272.56</u>	<u>414,433.52</u>	<u>37,163,706.08</u>	<u>36,203,961.53</u>	<u>959,744.55</u>
Total General Current Expense	<u>101,572,944.45</u>	<u>-</u>	<u>101,572,944.45</u>	<u>96,937,978.21</u>	<u>4,634,966.24</u>
Capital Outlay:					
Equipment:					
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
School Administration	-	-	-	-	-
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total School Based Expenditures	<u>101,572,944.45</u>	<u>-</u>	<u>101,572,944.45</u>	<u>96,937,978.21</u>	<u>4,634,966.24</u>
Other Financing Sources:					
Operating Transfer In	101,380,398.35	(340,000.00)	101,040,398.35	96,780,251.91	\$ (4,260,146.44)
Total Other Financing Sources	<u>101,380,398.35</u>	<u>(340,000.00)</u>	<u>101,040,398.35</u>	<u>96,780,251.91</u>	<u>(4,260,146.44)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(192,546.10)	(340,000.00)	(532,546.10)	(157,726.30)	374,819.80
Fund Balances, July 1	<u>192,546.10</u>	<u>-</u>	<u>192,546.10</u>	<u>192,546.10</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ (340,000.00)</u>	<u>\$ (340,000.00)</u>	<u>\$ 34,819.80</u>	<u>\$ 374,819.80</u>

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2023**

SCHOOL: VINELAND HIGH SCHOOL

	For the Fiscal Year Ended June 30, 2023				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 9-12 Salaries of Teachers	\$ 9,767,804.00	\$ (296,848.00)	\$ 9,470,956.00	\$ 9,085,251.85	\$ 385,704.15
Regular Programs - Undistributed Instruction:					
Purchased Professional/Educational Services			-		-
Other Purchased Services	112,395.09	(3,035.34)	109,359.75	76,530.65	32,829.10
General Supplies	231,464.33	(10,633.00)	220,831.33	219,090.58	1,740.75
Textbooks	23,550.00	(5,000.00)	18,550.00	18,378.10	171.90
Total Regular Programs - Instruction	<u>10,135,213.42</u>	<u>(315,516.34)</u>	<u>9,819,697.08</u>	<u>9,399,251.18</u>	<u>420,445.90</u>
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	137,500.00	29,000.00	166,500.00	165,081.00	1,419.00
Other Salaries for Instruction	123,706.00	5,230.00	128,936.00	121,273.08	7,662.92
Purchased Professional-Educational Services	23,022.00	(10,400.00)	12,622.00	1,428.75	11,193.25
Other Purchased Services (400-500 series)	1,650.00		1,650.00	-	1,650.00
General Supplies	6,300.00		6,300.00	5,416.84	883.16
Textbooks	3,000.00		3,000.00	2,161.38	838.62
Other Objects	1,300.00		1,300.00	-	1,300.00
Total Cognitive - Mild	<u>296,478.00</u>	<u>23,830.00</u>	<u>320,308.00</u>	<u>295,361.05</u>	<u>24,946.95</u>
Cognitive - Moderate:					
Salaries of Teachers	259,853.00	(84,000.00)	175,853.00	174,105.00	1,748.00
Other Salaries for Instruction	133,874.00	(17,231.00)	116,643.00	107,755.14	8,887.86
Purchased Professional-Educational Services	46,044.00	8,500.00	54,544.00	53,736.90	807.10
Other Purchased Services (400-500 series)	2,050.00		2,050.00	196.95	1,853.05
General Supplies	6,825.00		6,825.00	2,974.83	3,850.17
Textbooks	600.00		600.00	-	600.00
Other Objects	1,300.00		1,300.00	-	1,300.00
Total Cognitive - Moderate	<u>450,546.00</u>	<u>(92,731.00)</u>	<u>357,815.00</u>	<u>338,768.82</u>	<u>19,046.18</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	534,870.00	98,602.00	633,472.00	599,995.67	33,476.33
Other Salaries for Instruction	206,256.00	(14,602.00)	191,654.00	163,282.26	28,371.74
Purchased Professional-Educational Services	23,022.00	5,791.00	28,813.00	28,495.65	317.35
Other Purchased Services (400-500 series)	1,000.00		1,000.00	-	1,000.00
General Supplies	7,300.00		7,300.00	4,924.50	2,375.50
Textbooks	9,320.00		9,320.00	9,319.95	0.05
Other Objects	1,050.00		1,050.00	699.89	350.11
Total Learning and/or Language Disabilities	<u>782,818.00</u>	<u>89,791.00</u>	<u>872,609.00</u>	<u>806,717.92</u>	<u>65,891.08</u>
Auditory Impairments:					
Salaries of Teachers	92,341.00		92,341.00	89,090.00	3,251.00
Other Salaries for Instruction	128,725.00	25,287.00	154,012.00	153,887.25	124.75
Other Purchased Services (400-500 series)	400.00		400.00	-	400.00
General Supplies	1,850.00		1,850.00	-	1,850.00
Textbooks	1,000.00		1,000.00	-	1,000.00
Other Objects	250.00		250.00	-	250.00
Total Auditory Impairments	<u>224,566.00</u>	<u>25,287.00</u>	<u>249,853.00</u>	<u>242,977.25</u>	<u>6,875.75</u>
Behavioral Disabilities:					
Salaries of Teachers	84,871.00	(84,000.00)	871.00	-	\$ 871.00
Other Salaries for Instruction	68,617.00	39,954.00	108,571.00	108,307.81	263.19
Purchased Professional-Educational Services			-		-
Other Purchased Services (400-500 series)	900.00		900.00	-	900.00
General Supplies	1,715.00		1,715.00	445.16	1,269.84
Textbooks	750.00		750.00	-	750.00
Other Objects	1,600.00		1,600.00	891.11	708.89
Total Behavioral Disabilities	<u>158,453.00</u>	<u>(44,046.00)</u>	<u>114,407.00</u>	<u>109,644.08</u>	<u>4,762.92</u>
Resource Room/Resource Center:					
Salaries of Teachers	2,920,547.00	145.00	2,920,692.00	2,855,344.32	65,347.68
Other Salaries for Instruction	335,256.00	21,069.00	356,325.00	356,129.56	195.44
Purchased Professional-Educational Services	161,154.00	45,000.00	206,154.00	205,436.98	717.02
Other Purchased Services (400-500 series)	2,000.00		2,000.00	-	2,000.00
General Supplies	19,196.70	(5,900.00)	13,296.70	12,769.33	527.37
Textbooks	8,000.00	(5,800.00)	2,200.00	2,161.38	38.62
Other Objects	500.00		500.00	279.89	220.11
Total Resource Room/Resource Center	<u>3,446,653.70</u>	<u>54,514.00</u>	<u>3,501,167.70</u>	<u>3,432,121.46</u>	<u>69,046.24</u>
Autism:					
Salaries of Teachers	\$ 154,145.00	\$ 21,011.00	\$ 175,156.00	\$ 173,356.00	\$ 1,800.00

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, 2023**

SCHOOL: VINELAND HIGH SCHOOL

	For the Fiscal Year Ended June 30, 2023				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Other Salaries for Instruction	122,213.00	36,189.00	158,402.00	155,505.02	2,896.98
Purchased Professional-Educational Services	69,066.00	45,000.00	114,066.00	106,918.35	7,147.65
Other Purchased Services (400-500 series)	2,000.00		2,000.00	-	2,000.00
General Supplies	9,500.00	(3,800.00)	5,700.00	5,664.99	35.01
Textbooks	3,100.00	(3,100.00)	-	-	-
Other Objects	1,800.00		1,800.00	915.88	884.12
Total Autism	361,824.00	95,300.00	457,124.00	442,360.24	14,763.76
Total Special Education - Instruction	5,721,338.70	151,945.00	5,873,283.70	5,667,950.82	205,332.88
Bilingual Education - Instruction:					
Salaries of Teachers	379,245.00		379,245.00	317,644.61	61,600.39
General Supplies	5,500.00		5,500.00	3,345.82	2,154.18
Total Bilingual Education - Instruction	384,745.00	-	384,745.00	320,990.43	63,754.57
School Sponsored Cocurricular Activities - Instruction:					
Salaries	209,114.00	45,450.00	254,564.00	253,298.04	1,265.96
Purchased Services	28,400.00	(10,000.00)	18,400.00	14,303.23	4,096.77
Other Objects	21,000.00		21,000.00	4,000.00	17,000.00
Total School Sponsored Cocurricular Activities - Instruction	258,514.00	35,450.00	293,964.00	271,601.27	22,362.73
School Sponsored Athletics - Instruction:					
Salaries	666,680.00	(57,538.00)	609,142.00	600,143.50	8,998.50
Purchased Services (300-500 Series)	148,628.52	3,000.00	151,628.52	129,460.23	22,168.29
Supplies & Materials	86,168.00	58,938.00	145,106.00	142,869.36	2,236.64
Other Objects	7,350.00		7,350.00	7,314.00	36.00
Total School Sponsored Athletics - Instruction	908,826.52	4,400.00	913,226.52	879,787.09	33,439.43
Other Instructional Programs - Instruction:					
Salaries	27,000.00		27,000.00	9,433.75	17,566.25
	27,000.00	-	27,000.00	9,433.75	17,566.25
Total Instruction	17,435,637.64	(123,721.34)	17,311,916.30	16,549,014.54	762,901.76
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	95,931.00	50,600.00	146,531.00	146,519.80	11.20
Other Purchased Services (400-500 series)			-	-	-
Total Attendance and Social Work Services	95,931.00	50,600.00	146,531.00	146,519.80	11.20
Health Services:					
Salaries	190,620.00	4,904.00	195,524.00	195,524.00	-
Salaries of Social Services Coordinators	260,529.00		260,529.00	258,146.00	2,383.00
Purchased Professional/Technical Services	300.00		300.00	-	300.00
Other Purchased Services (400-500 series)	5,835.65	4,625.04	10,460.69	8,360.93	2,099.76
Supplies and Materials	12,840.00	5,024.96	17,864.96	10,345.92	7,519.04
Total Health Services	470,124.65	14,554.00	484,678.65	472,376.85	12,301.80
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	865,442.00	50,000.00	915,442.00	899,434.99	16,007.01
Salaries of Secretarial and Clerical Assistants	102,756.00	49,950.00	152,706.00	150,748.53	1,957.47
Other Salaries	92,191.00	(3,100.00)	89,091.00	89,090.00	1.00
Other Purchased Services (400-500 series)	6,857.32	2,131.48	8,988.80	6,431.48	2,557.32
Supplies and Materials	6,000.00	(2,131.48)	3,868.52	1,979.71	1,888.81
Total Undistributed Expenditures - Guidance	1,073,246.32	96,850.00	1,170,096.32	1,147,684.71	22,411.61
Educational Media Services/School Library:					
Salaries	187,566.00	-	187,566.00	181,680.00	5,886.00
Other Purchased Services	5,751.38	1,653.52	7,404.90	6,525.33	879.57
Supplies and Materials	18,550.00		18,550.00	16,116.08	2,433.92
Other Objects			-	-	-
Total Educational Media Services/School Library	211,867.38	1,653.52	213,520.90	204,321.41	9,199.49
Instructional Staff Training Services:					
Other Purchased Services	-	1,600.00	1,600.00	1,600.00	-
Total Instructional Staff Training Services	-	1,600.00	1,600.00	1,600.00	-
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 799,285.00	\$ 2,986.00	\$ 802,271.00	\$ 802,270.41	\$ 0.59
Salaries of Secretarial and Clerical Assistants	267,943.00	(45,700.00)	222,243.00	184,793.24	37,449.76
Other Purchased Services	22,437.65	1,781.82	24,219.47	21,671.01	2,548.46
Supplies and Materials	52,000.00	(1,500.00)	50,500.00	39,582.65	10,917.35

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, 2023**

SCHOOL: VINELAND HIGH SCHOOL

	For the Fiscal Year Ended June 30, 2023				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Other Objects	36,624.70	5,000.00	41,624.70	34,672.78	6,951.92
Total Support Services School Administration	<u>1,178,290.35</u>	<u>(37,432.18)</u>	<u>1,140,858.17</u>	<u>1,082,990.09</u>	<u>57,868.08</u>
Other Operating and Maintenance of Plant					
Salaries	40,016.00		40,016.00	19,970.90	20,045.10
General Supplies	5,000.00	(5,000.00)	-	-	-
Total Other Operations and Maintenance of Plant Services	<u>45,016.00</u>	<u>(5,000.00)</u>	<u>40,016.00</u>	<u>19,970.90</u>	<u>20,045.10</u>
Undistributed Expenditures - Security					
Salaries	654,462.00		654,462.00	529,031.46	125,430.54
General Supplies	10,950.00	5,800.00	16,750.00	15,533.04	1,216.96
Total Undistributed Expenditures - Security	<u>665,412.00</u>	<u>5,800.00</u>	<u>671,212.00</u>	<u>544,564.50</u>	<u>126,647.50</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>710,428.00</u>	<u>800.00</u>	<u>711,228.00</u>	<u>564,535.40</u>	<u>146,692.60</u>
Undistributed Expenditures Before Unallocated Benefits	<u>3,739,887.70</u>	<u>128,625.34</u>	<u>3,868,513.04</u>	<u>3,620,028.26</u>	<u>248,484.78</u>
Unallocated Benefits:					
Group Insurance	\$ 5,621,875.00	\$ (4,904.00)	\$ 5,616,971.00	\$ 5,616,971.00	\$ -
Total Personal Services - Employee Benefits	<u>5,621,875.00</u>	<u>(4,904.00)</u>	<u>5,616,971.00</u>	<u>5,616,971.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>9,361,762.70</u>	<u>123,721.34</u>	<u>9,485,484.04</u>	<u>9,236,999.26</u>	<u>248,484.78</u>
Total General Current Expense	<u>26,797,400.34</u>	<u>-</u>	<u>26,797,400.34</u>	<u>25,786,013.80</u>	<u>1,011,386.54</u>
Total School Based Expenditures	<u>26,797,400.34</u>	<u>-</u>	<u>26,797,400.34</u>	<u>25,786,013.80</u>	<u>1,011,386.54</u>
Other Financing Sources:					
Operating Transfer In	\$ 26,773,402.44	\$ 8,396.00	26,781,798.44	\$ 25,791,595.44	(990,203.00)
Total Other Financing Sources	<u>26,773,402.44</u>	<u>8,396.00</u>	<u>26,781,798.44</u>	<u>25,791,595.44</u>	<u>(990,203.00)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(23,997.90)	8,396.00	(15,601.90)	5,581.64	21,183.54
Fund Balances, July 1	<u>23,997.90</u>	<u>-</u>	<u>23,997.90</u>	<u>23,997.90</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ 8,396.00</u>	<u>\$ 8,396.00</u>	<u>\$ 29,579.54</u>	<u>\$ 21,183.54</u>

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2023**

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

	For the Fiscal Year Ended June 30, 2023				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	\$ 2,982,541.00	\$ (307,904.00)	\$ 2,674,637.00	\$ 2,567,529.24	\$ 107,107.76
Regular Programs - Undistributed Instruction:					
Other Purchased Services	22,854.64	(4,524.96)	18,329.68	11,619.13	6,710.55
General Supplies	168,610.31	(11,577.00)	157,033.31	103,287.56	53,745.75
Textbooks	1,000.00		1,000.00	-	1,000.00
Total Regular Programs - Instruction	<u>3,175,005.95</u>	<u>(324,005.96)</u>	<u>2,850,999.99</u>	<u>2,682,435.93</u>	<u>168,564.06</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	278,989.00	(63,016.00)	215,973.00	150,482.00	65,491.00
Other Salaries for Instruction	83,309.00		83,309.00	68,879.49	14,429.51
Other Purchased Services (400-500 series)	750.00		750.00	-	750.00
General Supplies	10,000.00		10,000.00	6,586.41	3,413.59
Textbooks	1,500.00		1,500.00	-	1,500.00
Other Objects	1,350.00		1,350.00	961.73	388.27
Total Learning and/or Language Disabilities	<u>375,898.00</u>	<u>(63,016.00)</u>	<u>312,882.00</u>	<u>226,909.63</u>	<u>85,972.37</u>
Auditory Impairments:					
Salaries of Teachers	97,933.00	(2,716.00)	95,217.00	90,590.00	4,627.00
Other Salaries for Instruction	46,350.00	46,286.00	92,636.00	92,633.91	2.09
Other Purchased Services (400-500 series)	1,500.00		1,500.00	-	1,500.00
General Supplies	1,500.00		1,500.00	276.54	1,223.46
Textbooks	600.00		600.00	-	600.00
Other Objects	1,100.00		1,100.00	296.65	803.35
Total Auditory Impairments	<u>148,983.00</u>	<u>43,570.00</u>	<u>192,553.00</u>	<u>183,797.10</u>	<u>8,755.90</u>
Behavioral Disabilities:					
Salaries of Teachers	61,285.00	2,331.00	63,616.00	63,016.00	600.00
Other Salaries for Instruction	46,061.00	(19,500.00)	26,561.00	-	26,561.00
Purchased Professional-Educational Services	23,022.00		23,022.00	-	23,022.00
Other Purchased Services (400-500 series)	400.00	(400.00)	-	-	-
General Supplies	3,750.00	(3,750.00)	-	-	-
Other Objects	1,230.00	(1,200.00)	30.00	30.00	-
Total Behavioral Disabilities	<u>135,748.00</u>	<u>(22,519.00)</u>	<u>113,229.00</u>	<u>63,046.00</u>	<u>50,183.00</u>
Resource Room/Resource Center:					
Salaries of Teachers	990,313.00	(65,000.00)	925,313.00	772,123.80	153,189.20
Other Salaries for Instruction	71,716.00	(7,000.00)	64,716.00	52,616.65	12,099.35
Purchased Professional-Educational Services	46,044.00		46,044.00	27,702.00	18,342.00
General Supplies	19,270.00	(1,035.00)	18,235.00	2,187.50	16,047.50
Textbooks	2,520.00		2,520.00	-	2,520.00
Total Resource Room/Resource Center	<u>1,129,863.00</u>	<u>(73,035.00)</u>	<u>1,056,828.00</u>	<u>854,629.95</u>	<u>202,198.05</u>
Autism:					
Other Salaries for Instruction	-	602.00	602.00	597.13	4.87
Total Autism	<u>-</u>	<u>602.00</u>	<u>602.00</u>	<u>597.13</u>	<u>4.87</u>
Total Special Education - Instruction	<u>1,790,492.00</u>	<u>(114,398.00)</u>	<u>1,676,094.00</u>	<u>1,328,979.81</u>	<u>347,114.19</u>
Bilingual Education - Instruction:					
Salaries of Teachers	61,082.50		61,082.50	60,392.00	690.50
General Supplies	500.00		500.00	-	500.00
Total Bilingual Education - Instruction	<u>61,582.50</u>	<u>-</u>	<u>61,582.50</u>	<u>60,392.00</u>	<u>1,190.50</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	14,057.00	1,800.00	15,857.00	15,816.00	41.00
Purchased Services	1,000.00		1,000.00	-	1,000.00
Supplies & Materials	1,000.00		1,000.00	-	1,000.00
Total School Sponsored Cocurricular Activities - Instruction	<u>16,057.00</u>	<u>1,800.00</u>	<u>17,857.00</u>	<u>15,816.00</u>	<u>2,041.00</u>
School Sponsored Athletics - Instruction:					
Salaries	5,120.00		5,120.00	5,120.00	-
Supplies & Materials	500.00		500.00	454.44	45.56
Total School Sponsored Athletics - Instruction	<u>5,620.00</u>	<u>-</u>	<u>5,620.00</u>	<u>5,574.44</u>	<u>45.56</u>
Before/After School Programs - Instruction					
Salaries of Teacher Tutors	18,450.00		18,450.00	9,395.00	9,055.00
Total Before/After School Programs - Instruction	<u>18,450.00</u>	<u>-</u>	<u>18,450.00</u>	<u>9,395.00</u>	<u>9,055.00</u>
Total Instruction	<u>5,067,207.45</u>	<u>(436,603.96)</u>	<u>4,630,603.49</u>	<u>4,102,593.18</u>	<u>528,010.31</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2023**

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

	For the Fiscal Year Ended June 30, 2023				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 26,190.00	\$ 5,459.00	\$ 31,649.00	\$ 30,629.00	\$ 1,020.00
Total Attendance and Social Work Services	<u>26,190.00</u>	<u>5,459.00</u>	<u>31,649.00</u>	<u>30,629.00</u>	<u>1,020.00</u>
Health Services:					
Salaries	77,691.00	3,875.00	81,566.00	77,421.33	4,144.67
Salaries of Social Services Coordinators	66,280.00	2,286.00	68,566.00	68,566.00	-
Supplies and Materials	9,816.00		9,816.00	2,046.22	7,769.78
Total Health Services	<u>153,787.00</u>	<u>6,161.00</u>	<u>159,948.00</u>	<u>148,033.55</u>	<u>11,914.45</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	189,876.00		189,876.00	183,073.75	6,802.25
Other Purchased Services (400-500 series)	3,151.46	700.60	3,852.06	2,730.18	1,121.88
Supplies and Materials	1,450.00	(700.60)	749.40	-	749.40
Total Other Support Services - Students - Regular	<u>194,477.46</u>	<u>-</u>	<u>194,477.46</u>	<u>185,803.93</u>	<u>8,673.53</u>
Educational Media Services/School Library:					
Salaries	92,191.00		92,191.00	86,120.64	6,070.36
Other Purchased Services	2,808.08	297.30	3,105.38	2,252.50	852.88
Total Educational Media Services/School Library	<u>94,999.08</u>	<u>297.30</u>	<u>95,296.38</u>	<u>88,373.14</u>	<u>6,923.24</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	367,707.00		367,707.00	318,845.05	48,861.95
Salaries of Secretarial and Clerical Assistants	112,914.00	(2,500.00)	110,414.00	108,038.44	2,375.56
Other Purchased Services	10,543.92	4,346.66	14,890.58	9,024.49	5,866.09
Supplies and Materials	21,078.95		21,078.95	9,638.89	11,440.06
Total Support Services School Administration	<u>512,243.87</u>	<u>1,846.66</u>	<u>514,090.53</u>	<u>445,546.87</u>	<u>68,543.66</u>
Undistributed Expenditures - Custodial Services					
General Supplies	10,500.00		10,500.00	-	10,500.00
Total Undistributed Expenditures - Custodial Services	<u>10,500.00</u>	<u>-</u>	<u>10,500.00</u>	<u>-</u>	<u>10,500.00</u>
Undistributed Expenditures - Security					
Salaries	150,264.00		150,264.00	136,331.13	13,932.87
General Supplies	4,500.00		4,500.00	967.70	3,532.30
Total Undistributed Expenditures - Security	<u>154,764.00</u>	<u>-</u>	<u>154,764.00</u>	<u>137,298.83</u>	<u>17,465.17</u>
Total Undist. Expend Oper & Maint of Plant Serv.	<u>165,264.00</u>	<u>-</u>	<u>165,264.00</u>	<u>137,298.83</u>	<u>27,965.17</u>
Undistributed Expenditures Before Unallocated Benefits	<u>1,146,961.41</u>	<u>13,763.96</u>	<u>1,160,725.37</u>	<u>1,035,685.32</u>	<u>125,040.05</u>
Unallocated Benefits:					
Group Insurance	1,754,025.00	(3,875.00)	1,750,150.00	1,750,150.00	-
Total Personal Services - Employee Benefits	<u>1,754,025.00</u>	<u>(3,875.00)</u>	<u>1,750,150.00</u>	<u>1,750,150.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,900,986.41</u>	<u>9,888.96</u>	<u>2,910,875.37</u>	<u>2,785,835.32</u>	<u>125,040.05</u>
Total General Current Expense	<u>7,968,193.86</u>	<u>(426,715.00)</u>	<u>7,541,478.86</u>	<u>6,888,428.50</u>	<u>653,050.36</u>
Total School Based Expenditures	<u>7,968,193.86</u>	<u>(426,715.00)</u>	<u>7,541,478.86</u>	<u>6,888,428.50</u>	<u>653,050.36</u>
Other Financing Sources:					
Operating Transfer In	\$ 7,941,834.38	\$ (412,278.00)	\$ 7,529,556.38	\$ 6,862,496.52	\$ (667,059.86)
Total Other Financing Sources	<u>7,941,834.38</u>	<u>(412,278.00)</u>	<u>7,529,556.38</u>	<u>6,862,496.52</u>	<u>(667,059.86)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(26,359.48)	(14,437.00)	(11,922.48)	(25,931.98)	(14,009.50)
Fund Balances, July 1	<u>26,359.48</u>	<u>-</u>	<u>26,359.48</u>	<u>26,359.48</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ (14,437.00)</u>	<u>\$ 14,437.00</u>	<u>\$ 427.50</u>	<u>\$ (14,009.50)</u>

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2023**

SCHOOL: DANE BARSE PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2023				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO BUDGE
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 161,017.00	\$ 540.00	\$ 161,557.00	\$ 161,556.00	\$ 1.00
Grades 1-5 Salaries of Teachers	956,265.00	41,751.00	998,016.00	925,667.20	72,348.80
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	46,214.00	(10,077.00)	36,137.00	35,268.49	868.51
Other Purchased Services	16,800.28	(7,050.00)	9,750.28	7,142.70	2,607.58
General Supplies	41,331.96	3,200.00	44,531.96	41,758.74	2,773.22
Total Regular Programs - Instruction	<u>1,221,628.24</u>	<u>28,364.00</u>	<u>1,249,992.24</u>	<u>1,171,393.13</u>	<u>78,599.11</u>
Resource Room/Resource Center:					
Salaries of Teachers	216,899.00	(5,750.00)	211,149.00	211,149.00	-
Other Salaries for Instruction	1,000.00	(1,000.00)	-	-	-
Purchased Professional-Educational Services	46,044.00	(46,044.00)	-	-	-
General Supplies	8,650.00	(7,614.00)	1,036.00	1,035.10	0.90
Total Resource Room/Resource Center	<u>272,593.00</u>	<u>(60,408.00)</u>	<u>212,185.00</u>	<u>212,184.10</u>	<u>0.90</u>
Autism:					
Salaries of Teachers	404,087.00	(7,038.00)	397,049.00	397,049.00	-
Other Salaries for Instruction	314,211.00	(5,250.00)	308,961.00	308,750.11	210.89
Purchased Professional-Educational Services	92,088.00	47,616.00	139,704.00	139,700.07	3.93
Other Purchased Services (400-500 series)	2,400.00	(2,400.00)	-	-	-
General Supplies	23,800.00	(12,315.00)	11,485.00	11,086.09	398.91
Other Objects	5,100.00	(2,850.00)	2,250.00	1,665.37	584.63
Total Autism	<u>841,686.00</u>	<u>17,763.00</u>	<u>859,449.00</u>	<u>858,250.64</u>	<u>1,198.36</u>
Total Special Education - Instruction	<u>1,114,279.00</u>	<u>(42,645.00)</u>	<u>1,071,634.00</u>	<u>1,070,434.74</u>	<u>1,199.26</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	124,047.00	3,035.00	127,082.00	127,082.00	-
General Supplies	1,500.00	-	1,500.00	1,400.00	100.00
Total Basic Skills/Remedial - Instruction	<u>125,547.00</u>	<u>3,035.00</u>	<u>128,582.00</u>	<u>128,482.00</u>	<u>100.00</u>
Bilingual Education - Instruction:					
Salaries of Teachers	30,077.00	-	30,077.00	29,821.00	256.00
General Supplies	1,000.00	-	1,000.00	789.54	210.46
Total Bilingual Education - Instruction	<u>31,077.00</u>	<u>-</u>	<u>31,077.00</u>	<u>30,610.54</u>	<u>466.46</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	5,310.00	2,500.00	7,810.00	7,620.00	190.00
Total School Sponsored Cocurricular Activities - Instruction	<u>5,310.00</u>	<u>2,500.00</u>	<u>7,810.00</u>	<u>7,620.00</u>	<u>190.00</u>
Total Instruction	<u>2,497,841.24</u>	<u>(8,746.00)</u>	<u>2,489,095.24</u>	<u>2,408,540.41</u>	<u>80,554.83</u>
Health Services:					
Salaries	81,626.00	3,989.00	85,615.00	85,015.00	600.00
Salaries of Social Services Coordinators	39,664.50	-	39,664.50	-	39,664.50
Other Purchased Services (400-500 series)	95.00	-	95.00	-	95.00
Supplies and Materials	2,815.00	-	2,815.00	1,523.02	1,291.98
Total Health Services	<u>124,200.50</u>	<u>3,989.00</u>	<u>128,189.50</u>	<u>86,538.02</u>	<u>41,651.48</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	93,783.00	-	93,783.00	90,590.00	3,193.00
Supplies and Materials	300.00	71.00	371.00	-	371.00
Total Undistributed Expenditures - Guidance	<u>94,083.00</u>	<u>71.00</u>	<u>94,154.00</u>	<u>90,590.00</u>	<u>3,564.00</u>
Educational Media Services/School Library:					
Salaries	46,891.50	-	46,891.50	30,212.45	16,679.05
Supplies and Materials	3,067.10	-	3,067.10	2,939.67	127.43
Total Educational Media Services/School Library	<u>49,958.60</u>	<u>-</u>	<u>49,958.60</u>	<u>33,152.12</u>	<u>16,806.48</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 150,901.00	-	\$ 150,901.00	\$ 147,176.46	\$ 3,724.54
Salaries of Secretarial and Clerical Assistants	91,001.00	4,238.00	95,239.00	94,081.51	1,157.49
Other Purchased Services	4,679.77	-	4,679.77	2,942.29	1,737.48
Supplies and Materials	11,750.00	(4,571.00)	7,179.00	6,877.17	301.83
Total Support Services School Administration	<u>258,331.77</u>	<u>(333.00)</u>	<u>257,998.77</u>	<u>251,077.43</u>	<u>6,921.34</u>
Other Operating and Maintenance of Plant					
Salaries	40,016.00	390.00	40,406.00	40,404.27	1.73
Total Other Operations and Maintenance of Plant Services	<u>40,016.00</u>	<u>390.00</u>	<u>40,406.00</u>	<u>40,404.27</u>	<u>1.73</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, 2023**

SCHOOL: DANE BARSE PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2023				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO BUDGET
Undistributed Expenditures - Security					
Salaries	31,287.00	1,568.00	32,855.00	32,853.61	1.39
General Supplies	1,000.00	7,050.00	8,050.00	7,176.50	873.50
Total Undistributed Expenditures - Security	<u>32,287.00</u>	<u>8,618.00</u>	<u>40,905.00</u>	<u>40,030.11</u>	<u>874.89</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>72,303.00</u>	<u>9,008.00</u>	<u>81,311.00</u>	<u>80,434.38</u>	<u>876.62</u>
Undistributed Expenditures Before Unallocated Benefits	<u>598,876.87</u>	<u>12,735.00</u>	<u>611,611.87</u>	<u>541,791.95</u>	<u>69,819.92</u>
Unallocated Benefits:					
Group Insurance	867,118.00	(3,989.00)	863,129.00	863,129.00	-
Total Personal Services - Employee Benefits	<u>867,118.00</u>	<u>(3,989.00)</u>	<u>863,129.00</u>	<u>863,129.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>1,465,994.87</u>	<u>8,746.00</u>	<u>1,474,740.87</u>	<u>1,404,920.95</u>	<u>69,819.92</u>
Total General Current Expense	<u>3,963,836.11</u>	<u>-</u>	<u>3,963,836.11</u>	<u>3,813,461.36</u>	<u>150,374.75</u>
Total School Based Expenditures	<u>3,963,836.11</u>	<u>-</u>	<u>3,963,836.11</u>	<u>3,813,461.36</u>	<u>150,374.75</u>
Total Capital Outlay					
Operating Transfer In	\$ 3,959,430.72	\$ (13,800.00)	\$ 3,945,630.72	\$ 3,810,017.83	\$ (135,612.89)
Total Other Financing Sources	<u>3,959,430.72</u>	<u>(13,800.00)</u>	<u>3,945,630.72</u>	<u>3,810,017.83</u>	<u>(135,612.89)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(4,405.39)	13,800.00	(18,205.39)	(3,443.53)	14,761.86
Fund Balances, July 1	<u>4,405.39</u>	<u>-</u>	<u>4,405.39</u>	<u>4,405.39</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ 13,800.00</u>	<u>\$ (13,800.00)</u>	<u>\$ 961.86</u>	<u>\$ 14,761.86</u>

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2023**

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

	For the Fiscal Year Ended June 30, 2023				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 338,377.00	\$ (45,316.00)	\$ 293,061.00	\$ 292,371.42	\$ 689.58
Grades 1-5 Salaries of Teachers	1,911,331.00	50,019.00	1,961,350.00	1,943,316.74	18,033.26
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	102,998.00	3,000.00	105,998.00	105,997.88	0.12
Other Purchased Services	23,688.58	(8,502.24)	15,186.34	14,080.76	1,105.58
General Supplies	97,630.31	(6,745.00)	90,885.31	89,334.91	1,550.40
Textbooks	1,000.00		1,000.00	-	1,000.00
Total Regular Programs - Instruction	<u>2,475,024.89</u>	<u>(7,544.24)</u>	<u>2,467,480.65</u>	<u>2,445,101.71</u>	<u>22,378.94</u>
Learning and/or Language Disabilities:					
Salaries of Teachers		60,268.00	60,268.00	60,267.00	1.00
Total Learning and/or Language Disabilities	<u>-</u>	<u>60,268.00</u>	<u>60,268.00</u>	<u>60,267.00</u>	<u>1.00</u>
Behavioral Disabilities:					
Salaries of Teachers	278,926.00	(5,900.00)	273,026.00	272,665.00	361.00
Other Salaries for Instruction	241,480.00	(40,046.00)	201,434.00	201,430.93	3.07
Purchased Professional-Educational Services	-	34,000.00	34,000.00	30,876.90	3,123.10
Other Purchased Services (400-500 series)	900.00	(900.00)	-	-	-
General Supplies	15,459.58	(1,375.00)	14,084.58	14,003.06	81.52
Other Objects	1,800.00		1,800.00	1,591.46	208.54
Total Behavioral Disabilities	<u>538,565.58</u>	<u>(14,221.00)</u>	<u>524,344.58</u>	<u>520,567.35</u>	<u>3,777.23</u>
Resource Room/Resource Center:					
Salaries of Teachers	355,266.00	(57,250.00)	298,016.00	297,938.00	78.00
Other Salaries for Instruction	1,000.00	(1,000.00)	-	-	-
General Supplies	10,750.00	(1,525.00)	9,225.00	9,195.29	29.71
Total Resource Room/Resource Center	<u>367,016.00</u>	<u>(59,775.00)</u>	<u>307,241.00</u>	<u>307,133.29</u>	<u>107.71</u>
Autism:					
Salaries of Teachers	-	149,250.00	149,250.00	149,112.00	138.00
Other Salaries for Instruction	-	75,060.00	75,060.00	75,057.44	2.56
Purchased Professional-Educational Services	-	29,300.00	29,300.00	29,130.66	169.34
Other Purchased Services (400-500 series)	-	800.00	800.00	-	800.00
General Supplies	-	5,800.00	5,800.00	5,786.77	13.23
Other Objects	-	900.00	900.00	887.15	12.85
Total Autism	<u>-</u>	<u>261,110.00</u>	<u>261,110.00</u>	<u>259,974.02</u>	<u>1,135.98</u>
Total Special Education - Instruction	<u>905,581.58</u>	<u>247,382.00</u>	<u>1,152,963.58</u>	<u>1,147,941.66</u>	<u>5,021.92</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	184,382.00	(6,200.00)	178,182.00	178,180.00	2.00
Total Basic Skills/Remedial - Instruction	<u>184,382.00</u>	<u>(6,200.00)</u>	<u>178,182.00</u>	<u>178,180.00</u>	<u>2.00</u>
Bilingual Education - Instruction:					
Salaries of Teachers	93,783.00	(40,000.00)	53,783.00	45,295.00	8,488.00
General Supplies	500.00		500.00	286.32	213.68
Total Bilingual Education - Instruction	<u>94,283.00</u>	<u>(40,000.00)</u>	<u>54,283.00</u>	<u>45,581.32</u>	<u>8,701.68</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	10,525.00		10,525.00	8,413.00	2,112.00
Supplies & Materials	1,000.00		1,000.00	857.25	142.75
Total School Sponsored Cocurricular Activities - Instruction	<u>11,525.00</u>	<u>-</u>	<u>11,525.00</u>	<u>9,270.25</u>	<u>2,254.75</u>
Total Instruction	<u>3,670,796.47</u>	<u>193,637.76</u>	<u>3,864,434.23</u>	<u>3,826,074.94</u>	<u>38,359.29</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	52,547.00	(49,000.00)	3,547.00	2,905.90	641.10
Total Attendance and Social Work Services	<u>52,547.00</u>	<u>(49,000.00)</u>	<u>3,547.00</u>	<u>2,905.90</u>	<u>641.10</u>
Health Services:					
Salaries	86,171.00	4,669.00	90,840.00	89,090.00	1,750.00
Salaries of Social Services Coordinators	87,868.00	50.00	87,918.00	86,732.16	1,185.84
Other Purchased Services (400-500 series)	100.00		100.00	-	100.00
Supplies and Materials	3,769.20		3,769.20	1,844.87	1,924.33
Total Health Services	<u>177,908.20</u>	<u>4,719.00</u>	<u>182,627.20</u>	<u>177,667.03</u>	<u>4,960.17</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	155,475.00	7,907.00	163,382.00	163,382.00	-
Supplies and Materials	1,891.43		1,891.43	191.46	1,699.97

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, 2023**

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

	For the Fiscal Year Ended June 30, 2023				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Total Undistributed Expenditures - Guidance	157,366.43	7,907.00	165,273.43	163,573.46	1,699.97
Educational Media Services/School Library:					
Salaries	\$ 67,341.00	\$ 2,300.00	\$ 69,641.00	\$ 69,566.00	\$ 75.00
Supplies and Materials	5,400.00	(900.00)	4,500.00	4,488.64	11.36
Total Educational Media Services/School Library	72,741.00	1,400.00	74,141.00	74,054.64	86.36
Support Services School Administration:					
Salaries of Principals/Assistant Principals	243,246.00		243,246.00	243,245.85	0.15
Salaries of Secretarial and Clerical Assistants	85,380.00	54,575.00	139,955.00	139,304.01	650.99
Other Purchased Services	11,889.34	648.24	12,537.58	11,941.73	595.85
Supplies and Materials	11,000.00	(1,200.00)	9,800.00	9,758.08	41.92
Total Support Services School Administration	351,515.34	54,023.24	405,538.58	404,249.67	1,288.91
Other Operating and Maintenance of Plant					
Salaries	70,028.00	262.00	70,290.00	70,289.59	0.41
Total Other Operations and Maintenance of Plant Services	70,028.00	262.00	70,290.00	70,289.59	0.41
Undistributed Expenditures - Security					
Salaries	49,904.00	1,410.00	51,314.00	51,239.63	74.37
General Supplies	3,050.00		3,050.00	2,889.86	160.14
Total Undistributed Expenditures - Security	52,954.00	1,410.00	54,364.00	54,129.49	234.51
Total Undist. Expend-Oper & Maint of Plant Serv.	122,982.00	1,672.00	124,654.00	124,419.08	234.92
Undistributed Expenditures Before Unallocated Benefits	935,059.97	20,721.24	955,781.21	946,869.78	8,911.43
Unallocated Benefits:					
Group Insurance	1,419,668.00	(4,659.00)	1,415,009.00	1,415,009.00	-
Total Personal Services - Employee Benefits	1,419,668.00	(4,659.00)	1,415,009.00	1,415,009.00	-
Total Undistributed Expenditures	2,354,727.97	16,062.24	2,370,790.21	2,361,878.78	8,911.43
Total General Current Expense	6,025,524.44	209,700.00	6,235,224.44	6,187,953.72	47,270.72
Total School Based Expenditures	6,025,524.44	209,700.00	6,235,224.44	6,187,953.72	47,270.72
Other Financing Sources:					
Operating Transfer In	\$ 6,023,936.32	\$ 214,923.00	\$ 6,238,859.32	\$ 6,186,386.60	\$ (52,472.72)
Total Other Financing Sources	6,023,936.32	214,923.00	6,238,859.32	6,186,386.60	(52,472.72)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,588.12)	(5,223.00)	3,634.88	(1,567.12)	(5,202.00)
Fund Balances, July 1	1,588.12	-	1,588.12	1,588.12	-
Fund Balances, June 30	\$ 0.00	\$ (5,223.00)	\$ 5,223.00	\$ 21.00	\$ (5,202.00)

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 For the Fiscal Year Ended June 30, 2023**

SCHOOL: DOMINICK PILLA MIDDLE SCHOOL

	For the Fiscal Year Ended June 30, 2023				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Regular Programs - Instruction					
Grades 6-8 Salaries of Teachers	\$ 2,746,091.00	\$ (114,760.00)	\$ 2,631,331.00	\$ 2,384,753.63	\$ 246,577.37
Other Purchased Services	25,097.76	(2,452.36)	22,645.40	13,681.44	8,963.96
General Supplies	126,244.00	14,844.95	141,088.95	140,457.86	631.09
Textbooks	1,000.00	751.19	1,751.19	1,751.19	-
Total Regular Programs - Instruction	<u>2,898,432.76</u>	<u>(101,616.22)</u>	<u>2,796,816.54</u>	<u>2,540,644.12</u>	<u>256,172.42</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	174,567.00		174,567.00	62,349.10	112,217.90
Other Salaries for Instruction	60,500.00	(23,097.00)	37,403.00	33,041.66	4,361.34
Purchased Professional-Educational Services	-	25,000.00	25,000.00	24,288.77	711.23
Other Purchased Services (400-500 series)	750.00		750.00	-	750.00
General Supplies	8,866.79		8,866.79	8,529.42	337.37
Textbooks	850.00		850.00	-	850.00
Other Objects	900.00		900.00	-	900.00
Total Learning and/or Language Disabilities	<u>246,433.79</u>	<u>1,903.00</u>	<u>248,336.79</u>	<u>128,208.95</u>	<u>120,127.84</u>
Resource Room/Resource Center:					
Salaries of Teachers	892,100.00	(27,050.00)	865,050.00	695,880.68	169,169.32
Other Salaries for Instruction	137,489.00	25,285.00	162,774.00	162,225.42	548.58
Purchased Professional-Educational Services	23,022.00	(23,022.00)	-	-	-
General Supplies	18,869.99		18,869.99	18,512.81	357.18
Textbooks	5,200.00		5,200.00	-	5,200.00
Other Objects	1,000.00		1,000.00	330.91	669.09
Total Resource Room/Resource Center	<u>1,077,680.99</u>	<u>(24,787.00)</u>	<u>1,052,893.99</u>	<u>876,949.82</u>	<u>175,944.17</u>
Autism:					
Salaries of Teachers	260,309.00		260,309.00	159,282.95	101,026.05
Other Salaries for Instruction	128,740.00	50,000.00	178,740.00	167,172.58	11,567.42
Purchased Professional-Educational Services	23,022.00	32,022.00	55,044.00	52,943.20	2,100.80
Other Purchased Services (400-500 series)	1,600.00		1,600.00	-	1,600.00
General Supplies	13,350.00		13,350.00	4,633.24	8,716.76
Other Objects	4,300.00		4,300.00	1,007.59	3,292.41
Total Autism	<u>431,321.00</u>	<u>82,022.00</u>	<u>513,343.00</u>	<u>385,039.56</u>	<u>128,303.44</u>
Total Special Education - Instruction	<u>1,755,435.78</u>	<u>59,138.00</u>	<u>1,814,573.78</u>	<u>1,390,198.33</u>	<u>424,375.45</u>
School-Sponsored Co/Extra-Curr. Activities - Instruction					
Salaries	20,096.00	4,000.00	24,096.00	23,451.00	645.00
Supplies & Materials	600.00	(600.00)	-	-	-
Total School-Sponsored Co/Extra Curr. Activities - Instruction	<u>20,696.00</u>	<u>3,400.00</u>	<u>24,096.00</u>	<u>23,451.00</u>	<u>645.00</u>
Before/After School Programs - Instruction					
Salaries	9,750.00		9,750.00	8,147.50	1,602.50
Total Before/After School Programs - Instruction	<u>9,750.00</u>	<u>-</u>	<u>9,750.00</u>	<u>8,147.50</u>	<u>1,602.50</u>
	<u>4,684,314.54</u>	<u>(39,078.22)</u>	<u>4,645,236.32</u>	<u>3,962,440.95</u>	<u>682,795.37</u>
Attendance and Social Work Services:					
Salaries	77,882.00	3,749.00	81,631.00	80,266.00	1,365.00
Total Attendance and Social Work Services	<u>77,882.00</u>	<u>3,749.00</u>	<u>81,631.00</u>	<u>80,266.00</u>	<u>1,365.00</u>
Health Services:					
Salaries	71,372.00	4,094.00	75,466.00	75,466.00	-
Salaries of Social Services Coordinators	93,783.00		93,783.00	90,590.00	3,193.00
Other Purchased Services (400-500 series)	100.00		100.00	-	100.00
Supplies and Materials	2,200.00		2,200.00	2,195.52	4.48
Total Health Services	<u>167,455.00</u>	<u>4,094.00</u>	<u>171,549.00</u>	<u>168,251.52</u>	<u>3,297.48</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	\$ 174,362.00		\$ 174,362.00	\$ 171,028.26	\$ 3,333.74
Supplies and Materials	100.00	(100.00)	-	-	-
Total Undistributed Expenditures - Guidance	<u>174,462.00</u>	<u>(100.00)</u>	<u>174,362.00</u>	<u>171,028.26</u>	<u>3,333.74</u>
Educational Media Services/School Library:					
Salaries	60,154.00	58,630.00	118,784.00	89,852.33	28,931.67
Supplies and Materials	5,414.52	(1,559.09)	3,855.43	3,040.19	815.24
Total Educational Media Services/School Library	<u>65,568.52</u>	<u>57,070.91</u>	<u>122,639.43</u>	<u>92,892.52</u>	<u>29,746.91</u>



**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2023**

SCHOOL: DOMINICK PILLA MIDDLE SCHOOL

	For the Fiscal Year Ended June 30, 2023				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Support Services School Administration:					
Salaries of Principals/Assistant Principals	303,457.00		303,457.00	298,002.42	5,454.58
Salaries of Secretarial and Clerical Assistants	49,804.00	2,626.00	52,430.00	52,313.63	116.37
Other Purchased Services	7,862.31	2,452.36	10,314.67	9,746.19	568.48
Supplies and Materials	27,000.00	(10,720.05)	16,279.95	16,278.98	0.97
Other Objects			-		-
Total Support Services School Administration	<u>388,123.31</u>	<u>(5,641.69)</u>	<u>382,481.62</u>	<u>376,341.22</u>	<u>6,140.40</u>
Undistributed Expenditures - Security					
Salaries	143,218.00	34,000.00	177,218.00	121,965.21	55,252.79
General Supplies	2,150.00		2,150.00	2,135.83	14.17
Total Undistributed Expenditures - Security	<u>145,368.00</u>	<u>34,000.00</u>	<u>179,368.00</u>	<u>124,101.04</u>	<u>55,266.96</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>145,368.00</u>	<u>34,000.00</u>	<u>179,368.00</u>	<u>124,101.04</u>	<u>55,266.96</u>
Undistributed Expenditures Before Unallocated Benefits	<u>1,018,858.83</u>	<u>93,172.22</u>	<u>1,112,031.05</u>	<u>1,012,880.56</u>	<u>99,150.49</u>
Unallocated Benefits:					
Group Insurance	1,779,725.00	(4,094.00)	1,775,631.00	1,775,631.00	-
Total Personal Services - Employee Benefits	<u>1,779,725.00</u>	<u>(4,094.00)</u>	<u>1,775,631.00</u>	<u>1,775,631.00</u>	<u>-</u>
	<u>2,798,583.83</u>	<u>89,078.22</u>	<u>2,887,662.05</u>	<u>2,788,511.56</u>	<u>99,150.49</u>
	<u>7,482,898.37</u>	<u>50,000.00</u>	<u>7,532,898.37</u>	<u>6,750,952.51</u>	<u>781,945.86</u>
Total School Based Expenditures	<u>7,482,898.37</u>	<u>50,000.00</u>	<u>7,532,898.37</u>	<u>6,750,952.51</u>	<u>781,945.86</u>
Total Capital Outlay					
Operating Transfer In	<u>\$ 7,481,612.82</u>	<u>\$ 50,000.00</u>	<u>\$ 7,531,612.82</u>	<u>\$ 6,750,969.16</u>	<u>\$ (780,643.66)</u>
Total Other Financing Sources	<u>7,481,612.82</u>	<u>50,000.00</u>	<u>7,531,612.82</u>	<u>6,750,969.16</u>	<u>(780,643.66)</u>
(Under) Expenditures and Other Financing (Uses)	(1,285.55)	-	(1,285.55)	16.65	1,302.20
Fund Balances, July 1	<u>1,285.55</u>	<u>-</u>	<u>1,285.55</u>	<u>1,285.55</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 1,302.20</u>	<u>\$ 1,302.20</u>

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2023**

SCHOOL: WALLACE MIDDLE SCHOOL

	For the Fiscal Year Ended June 30, 2023				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	\$ 2,602,871.00	\$ (65,770.00)	\$ 2,537,101.00	\$ 2,295,484.63	\$ 241,616.37
Regular Programs - Undistributed Instruction:					
Other Purchased Services	20,847.91	(4,641.40)	16,206.51	16,117.26	89.25
General Supplies	215,311.63	(50,520.00)	164,791.63	151,063.80	13,727.83
Textbooks	1,500.00	(1,450.00)	50.00	-	50.00
Total Regular Programs - Instruction	<u>2,840,530.54</u>	<u>(122,381.40)</u>	<u>2,718,149.14</u>	<u>2,462,665.69</u>	<u>255,483.45</u>
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	81,140.00	76,500.00	157,640.00	156,732.00	908.00
Other Salaries for Instruction	93,894.00	(30,000.00)	63,894.00	61,005.49	2,888.51
Purchased Professional-Educational Services	23,022.00		23,022.00	6,905.63	16,116.37
Other Purchased Services (400-500 series)	1,750.00		1,750.00	1,417.21	332.79
General Supplies	13,355.90		13,355.90	7,432.41	5,923.49
Equipment		4,750.00	4,750.00	-	4,750.00
Other Objects	2,800.00		2,800.00	172.00	2,628.00
Total Cognitive - Mild	<u>215,961.90</u>	<u>51,250.00</u>	<u>267,211.90</u>	<u>233,664.74</u>	<u>33,547.16</u>
Cognitive - Moderate:					
Salaries of Teachers	69,576.00	9,800.00	79,376.00	78,566.00	810.00
Other Salaries for Instruction	59,730.00		59,730.00	34,829.48	24,900.52
Purchased Professional-Educational Services	92,088.00	(26,900.00)	65,188.00	44,529.40	20,658.60
Other Purchased Services (400-500 series)	1,550.00		1,550.00	-	1,550.00
General Supplies	5,900.00		5,900.00	4,180.27	1,719.73
Other Objects	1,400.00		1,400.00	712.95	687.05
Total Cognitive - Moderate	<u>230,244.00</u>	<u>(17,100.00)</u>	<u>213,144.00</u>	<u>162,818.10</u>	<u>50,325.90</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	219,842.00		219,842.00	217,323.00	2,519.00
Other Salaries for Instruction	107,670.00		107,670.00	58,392.22	49,277.78
Other Purchased Services (400-500 series)	750.00	(750.00)	-	-	-
General Supplies	9,150.00	750.00	9,900.00	9,877.63	22.37
Textbooks	850.00		850.00	100.90	749.10
Other Objects	928.14		928.14	699.21	228.93
Total Learning and/or Language Disabilities	<u>339,190.14</u>	<u>-</u>	<u>339,190.14</u>	<u>286,392.96</u>	<u>52,797.18</u>
Behavioral Disabilities:					
Salaries of Teachers	62,452.00	4,385.00	66,837.00	51,010.60	15,826.40
Other Salaries for Instruction	19,573.00	38,400.00	57,973.00	41,347.99	16,625.01
Purchased Professional-Educational Services	23,022.00	25,000.00	48,022.00	45,561.28	2,460.72
Other Purchased Services (400-500 series)	400.00	400.00	800.00	-	800.00
General Supplies	4,451.57	3,750.00	8,201.57	2,549.70	5,651.87
Other Objects	1,226.78	880.00	2,106.78	196.42	1,910.36
Total Behavioral Disabilities	<u>111,125.35</u>	<u>72,815.00</u>	<u>183,940.35</u>	<u>140,665.99</u>	<u>43,274.36</u>
Resource Room/Resource Center:					
Salaries of Teachers	681,573.00	11,321.00	692,894.00	678,312.61	14,581.39
Other Salaries for Instruction	117,627.00	(16,913.00)	100,714.00	27,955.59	72,758.41
General Supplies	16,596.63	(10,000.00)	6,596.63	5,457.80	1,138.83
Textbooks	2,780.00		2,780.00	-	2,780.00
Total Resource Room/Resource Center	<u>818,576.63</u>	<u>(15,592.00)</u>	<u>802,984.63</u>	<u>711,726.00</u>	<u>91,258.63</u>
Autism:					
Other Salaries for Instruction	-	5,549.00	5,549.00	5,547.19	1.81
Total Autism	<u>-</u>	<u>5,549.00</u>	<u>5,549.00</u>	<u>5,547.19</u>	<u>1.81</u>
Total Special Education - Instruction	<u>1,715,098.02</u>	<u>96,922.00</u>	<u>1,812,020.02</u>	<u>1,540,814.98</u>	<u>271,205.04</u>
Bilingual Education - Instruction:					
Salaries of Teachers	597,259.00	2,393.00	599,652.00	597,980.45	1,671.55
General Supplies	4,000.00		4,000.00	512.00	3,488.00
Total Bilingual Education - Instruction	<u>601,259.00</u>	<u>2,393.00</u>	<u>603,652.00</u>	<u>598,492.45</u>	<u>5,159.55</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	13,577.00	7,500.00	21,077.00	20,983.00	94.00
Supplies & Materials	1,000.00		1,000.00	174.50	825.50
Total School Sponsored Cocurricular Activities - Instruction	<u>14,577.00</u>	<u>7,500.00</u>	<u>22,077.00</u>	<u>21,157.50</u>	<u>919.50</u>
School Sponsored Athletics - Instruction:					
Salaries	\$ 5,120.00		\$ 5,120.00	\$ 1,280.00	\$ 3,840.00

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2023**

SCHOOL: WALLACE MIDDLE SCHOOL

	For the Fiscal Year Ended June 30, 2023				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Supplies & Materials	1,000.00		1,000.00	-	1,000.00
Total School Sponsored Athletics - Instruction	6,120.00	-	6,120.00	1,280.00	4,840.00
Other Instructional Programs - Instruction:					
Salaries	15,150.00		15,150.00	9,662.50	5,487.50
	15,150.00	-	15,150.00	9,662.50	5,487.50
Total Instruction	5,192,734.56	(15,566.40)	5,177,168.16	4,634,073.12	543,095.04
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	37,419.00	20,550.00	57,969.00	57,194.45	774.55
Supplies and Materials	500.00	(500.00)	-	-	-
Total Attendance and Social Work Services	37,919.00	20,050.00	57,969.00	57,194.45	774.55
Health Services:					
Salaries	74,555.00	911.00	75,466.00	75,466.00	-
Salaries of Social Services Coordinators	-	3,309.00	3,309.00	3,308.30	0.70
Other Purchased Services (400-500 series)	3,932.30	492.18	4,424.48	2,550.51	1,873.97
Supplies and Materials	3,090.00	1,800.00	4,890.00	4,841.77	48.23
Total Health Services	81,577.30	6,512.18	88,089.48	86,166.58	1,922.90
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	254,110.00		254,110.00	226,189.70	27,920.30
Other Purchased Services (400-500 series)	3,235.68	742.18	3,977.86	2,687.64	1,290.22
Supplies and Materials	350.00	2,850.00	3,200.00	-	3,200.00
Total Undistributed Expenditures - Guidance	257,695.68	3,592.18	261,287.86	228,877.34	32,410.52
Educational Media Services/School Library:					
Salaries	60,154.00	32,000.00	92,154.00	92,074.68	79.32
Other Purchased Services (400-500 series)	5,118.31	4,045.38	9,163.69	5,635.03	3,528.66
Supplies and Materials	6,500.00	(2,434.36)	4,065.64	3,918.19	147.45
Total Educational Media Services/School Library	71,772.31	33,611.02	105,383.33	101,627.90	3,755.43
Support Services School Administration:					
Salaries of Principals/Assistant Principals	306,430.00		306,430.00	295,903.94	10,526.06
Salaries of Secretarial and Clerical Assistants	74,576.00	2,700.00	77,276.00	49,363.95	27,912.05
Other Purchased Services	7,383.72	4,046.02	11,429.74	9,705.45	1,724.29
Supplies and Materials	10,250.00	28,120.00	38,370.00	35,562.49	2,807.51
Other Objects	-	7,700.00	7,700.00	7,647.00	53.00
Total Support Services School Administration	398,639.72	42,566.02	441,205.74	398,182.83	43,022.91
Undistributed Expenditures - Security					
Salaries	134,384.00	2,681.00	137,065.00	93,314.25	43,750.75
General Supplies	2,200.00		2,200.00	2,081.92	118.08
Total Other Operations and Maintenance of Plant Services	136,584.00	2,681.00	139,265.00	95,396.17	43,868.83
Total Undist. Expend-Oper & Maint of Plant Serv.	136,584.00	2,681.00	139,265.00	95,396.17	43,868.83
Undistributed Expenditures Before Unallocated Benefits	984,188.01	109,012.40	1,093,200.41	967,445.27	125,755.14
Unallocated Benefits:					
Group Insurance	1,959,625.00	(911.00)	1,958,714.00	1,958,714.00	-
Total Personal Services - Employee Benefits	1,959,625.00	(911.00)	1,958,714.00	1,958,714.00	-
Total Undistributed Expenditures	2,943,813.01	108,101.40	3,051,914.41	2,926,159.27	125,755.14
Total General Current Expense	8,136,547.57	92,535.00	8,229,082.57	7,560,232.39	668,850.18
Total School Based Expenditures	8,136,547.57	92,535.00	8,229,082.57	7,560,232.39	668,850.18
Other Financing Sources:					
Operating Transfer In	\$ 8,079,919.20	\$ 95,434.00	\$ 8,175,353.20	\$ 7,503,604.02	\$ (671,749.18)
Total Other Financing Sources	8,079,919.20	95,434.00	8,175,353.20	7,503,604.02	(671,749.18)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(56,628.37)	(2,899.00)	(53,729.37)	(56,628.37)	(2,899.00)
Fund Balances, July 1	56,628.37	-	56,628.37	56,628.37	-
Fund Balances, June 30	\$ (0.00)	\$ (2,899.00)	\$ 2,899.00	\$ 0.00	\$ (2,899.00)

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2023**

SCHOOL: MARIE DURAND PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2023				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 252,605.00	\$ 31,285.00	\$ 283,890.00	\$ 283,689.00	\$ 201.00
Grades 1-5 Salaries of Teachers	2,014,275.00	(26,284.00)	1,987,991.00	1,947,968.93	40,022.07
Other Salaries for Instruction	92,776.00	(38,927.00)	53,849.00	53,475.74	373.26
Purchased Professional/Educational Services			-	-	-
Other Purchased Services	12,220.48	(2,466.99)	9,753.49	8,595.66	1,157.83
General Supplies	108,343.00		108,343.00	92,688.12	15,654.88
Total Regular Programs - Instruction	<u>2,480,219.48</u>	<u>(36,392.99)</u>	<u>2,443,826.49</u>	<u>2,386,417.45</u>	<u>57,409.04</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	300,310.00	(3,105.00)	297,205.00	295,414.00	1,791.00
Other Salaries for Instruction	83,727.00	4,995.00	88,722.00	87,616.42	1,105.58
Purchased Professional-Educational Services	92,088.00		92,088.00	83,105.64	8,982.36
General Supplies	13,700.00		13,700.00	10,840.44	2,859.56
Other Objects	1,400.00		1,400.00	1,330.27	69.73
Total Learning and/or Language Disabilities	<u>491,225.00</u>	<u>1,890.00</u>	<u>493,115.00</u>	<u>478,306.77</u>	<u>14,808.23</u>
Resource Room/Resource Center:					
Salaries of Teachers	247,721.00	2,547.00	250,268.00	248,467.00	1,801.00
Other Salaries for Instruction	1,000.00	(1,000.00)	-	-	-
Purchased Professional-Educational Services	-	23,000.00	23,000.00	22,701.29	298.71
General Supplies	9,700.00		9,700.00	9,408.09	291.91
Total Resource Room/Resource Center	<u>258,421.00</u>	<u>24,547.00</u>	<u>282,968.00</u>	<u>280,576.38</u>	<u>2,391.62</u>
Total Special Education - Instruction	<u>749,646.00</u>	<u>26,437.00</u>	<u>776,083.00</u>	<u>758,883.15</u>	<u>17,199.85</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	154,998.00	-	154,998.00	103,373.06	51,624.94
General Supplies	2,689.14		2,689.14	934.06	1,755.08
Total Basic Skills/Remedial - Instruction	<u>157,687.14</u>	<u>-</u>	<u>157,687.14</u>	<u>104,307.12</u>	<u>53,380.02</u>
Bilingual Education - Instruction:					
Salaries of Teachers	90,520.00		90,520.00	45,795.00	44,725.00
General Supplies	1,000.00		1,000.00	915.19	84.81
Total Bilingual Education - Instruction	<u>91,520.00</u>	<u>-</u>	<u>91,520.00</u>	<u>46,710.19</u>	<u>44,809.81</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	9,950.00		9,950.00	7,414.00	2,536.00
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>7,414.00</u>	<u>3,036.00</u>
Total Instruction	<u>3,489,522.62</u>	<u>(9,955.99)</u>	<u>3,479,566.63</u>	<u>3,303,731.91</u>	<u>175,834.72</u>
Health Services:					
Salaries	72,417.00	3,549.00	75,966.00	73,966.00	2,000.00
Salaries of Social Services Coordinators	93,783.00	-	93,783.00	90,590.00	3,193.00
Other Purchased Services (400-500 series)	150.00		150.00	-	150.00
Supplies and Materials	3,209.00	(400.00)	2,809.00	1,691.67	1,117.33
Total Health Services	<u>169,559.00</u>	<u>3,149.00</u>	<u>172,708.00</u>	<u>166,247.67</u>	<u>6,460.33</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	93,783.00	(3,100.00)	90,683.00	90,590.00	93.00
Supplies and Materials	950.00		950.00	711.44	238.56
Total Undistributed Expenditures - Guidance	<u>94,733.00</u>	<u>(3,100.00)</u>	<u>91,633.00</u>	<u>91,301.44</u>	<u>331.56</u>
Educational Media Services/School Library:					
Salaries	92,191.00		92,191.00	89,090.00	3,101.00
Other Purchased Services	9,625.04	3,500.00	13,125.04	6,433.15	6,691.89
Supplies and Materials	1,875.00	(50.00)	1,825.00	1,355.68	469.32
Total Educational Media Services/School Library	<u>103,691.04</u>	<u>3,450.00</u>	<u>107,141.04</u>	<u>96,878.83</u>	<u>10,262.21</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 243,034.00		\$ 243,034.00	\$ 216,736.61	\$ 26,297.39
Salaries of Secretarial and Clerical Assistants	116,293.00	7,361.00	123,654.00	123,496.87	157.13
Other Purchased Services	6,013.90	2,644.99	8,658.89	7,787.39	871.50
Supplies and Materials	10,434.41		10,434.41	9,365.87	1,068.54
Total Support Services School Administration	<u>375,775.31</u>	<u>10,005.99</u>	<u>385,781.30</u>	<u>357,386.74</u>	<u>28,394.56</u>
Other Operating and Maintenance of Plant					
Salaries	50,169.00		50,169.00	47,833.64	2,335.36
Total Other Operations and Maintenance of Plant Services	<u>50,169.00</u>	<u>-</u>	<u>50,169.00</u>	<u>47,833.64</u>	<u>2,335.36</u>
Undistributed Expenditures - Security					

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, 2023**

SCHOOL: MARIE DURAND PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2023				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Salaries	33,526.00	-	33,526.00	12,770.21	20,755.79
General Supplies	800.00		800.00	-	800.00
Total Undistributed Expenditures - Security	<u>34,326.00</u>	<u>-</u>	<u>34,326.00</u>	<u>12,770.21</u>	<u>21,555.79</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>84,495.00</u>	<u>-</u>	<u>84,495.00</u>	<u>60,603.85</u>	<u>23,891.15</u>
Undistributed Expenditures Before Unallocated Benefits	<u>828,253.35</u>	<u>13,504.99</u>	<u>841,758.34</u>	<u>772,418.53</u>	<u>69,339.81</u>
Unallocated Benefits:					
Group Insurance	1,291,168.00	(3,549.00)	1,287,619.00	1,287,619.00	-
Total Personal Services - Employee Benefits	<u>1,291,168.00</u>	<u>(3,549.00)</u>	<u>1,287,619.00</u>	<u>1,287,619.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,119,421.35</u>	<u>9,955.99</u>	<u>2,129,377.34</u>	<u>2,060,037.53</u>	<u>69,339.81</u>
Total General Current Expense	<u>5,608,943.97</u>	<u>-</u>	<u>5,608,943.97</u>	<u>5,363,769.44</u>	<u>245,174.53</u>
Total School Based Expenditures	<u>5,608,943.97</u>	<u>-</u>	<u>5,608,943.97</u>	<u>5,363,769.44</u>	<u>245,174.53</u>
Other Financing Sources:					
Operating Transfer In	\$ 5,604,383.94	\$ (24,821.00)	\$ 5,579,562.94	\$ 5,359,459.81	\$ (220,103.13)
Total Other Financing Sources	<u>5,604,383.94</u>	<u>(24,821.00)</u>	<u>5,579,562.94</u>	<u>5,359,459.81</u>	<u>(220,103.13)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(4,560.03)	24,821.00	(29,381.03)	(4,309.63)	25,071.40
Fund Balances, July 1	<u>4,560.03</u>	<u>-</u>	<u>4,560.03</u>	<u>4,560.03</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ 24,821.00</u>	<u>\$ (24,821.00)</u>	<u>\$ 250.40</u>	<u>\$ 25,071.40</u>

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2023**

SCHOOL: JOHNSTONE PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2023				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 1-5 Salaries of Teachers	\$ 130,013.00	\$ 4,724.00	\$ 134,737.00	\$ 134,736.30	\$ 0.70
Grades 6-8 Salaries of Teachers	473,477.00	301,000.00	774,477.00	773,782.00	695.00
Grades 9-12 Salaries of Teachers	494,887.00	(81,058.00)	413,829.00	403,399.70	10,429.30
Regular Programs - Undistributed Instruction:					
Other Purchased Services	12,420.45		12,420.45	8,740.32	3,680.13
General Supplies	51,353.76	8,678.00	60,031.76	57,729.76	2,302.00
Total Regular Programs - Instruction	<u>1,162,151.21</u>	<u>233,344.00</u>	<u>1,395,495.21</u>	<u>1,378,388.08</u>	<u>17,107.13</u>
Special Education - Instruction:					
Resource Room/Resource Center:					
Salaries of Teachers	-	65,000.00	65,000.00	61,667.00	3,333.00
General Supplies	-	1,800.00	1,800.00	1,800.00	-
Total Resource Room/Resource Center	<u>-</u>	<u>66,800.00</u>	<u>66,800.00</u>	<u>63,467.00</u>	<u>3,333.00</u>
Bilingual Education - Instruction:					
Salaries of Teachers	-	45,800.00	45,800.00	45,795.00	5.00
Total Bilingual Education - Instruction	<u>-</u>	<u>45,800.00</u>	<u>45,800.00</u>	<u>45,795.00</u>	<u>5.00</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	9,210.00	(1,600.00)	7,610.00	6,836.00	774.00
Purchased Services	2,000.00	(2,000.00)	-	-	-
Supplies & Materials	500.00	(500.00)	-	-	-
Total School Sponsored Cocurricular Activities - Instruction	<u>11,710.00</u>	<u>(4,100.00)</u>	<u>7,610.00</u>	<u>6,836.00</u>	<u>774.00</u>
Total Instruction	<u>1,173,861.21</u>	<u>341,844.00</u>	<u>1,515,705.21</u>	<u>1,494,486.08</u>	<u>21,219.13</u>
Undistributed Expenditures:					
Health Services:					
Salaries	87,868.00	209.00	88,077.00	87,163.72	913.28
Supplies and Materials	1,800.00	4,757.00	6,557.00	6,277.75	279.25
Total Health Services	<u>89,668.00</u>	<u>4,966.00</u>	<u>94,634.00</u>	<u>93,441.47</u>	<u>1,192.53</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	32,742.00	1,355.00	34,097.00	34,095.50	1.50
Supplies and Materials	1,100.00	(200.00)	900.00	-	900.00
Total Undistributed Expenditures - Guidance	<u>33,842.00</u>	<u>1,155.00</u>	<u>34,997.00</u>	<u>34,095.50</u>	<u>901.50</u>
Educational Media Services/School Library:					
Salaries	93,783.00	(3,193.00)	90,590.00	90,590.00	-
Supplies and Materials	500.00	(320.00)	180.00	-	180.00
Total Educational Media Services/School Library	<u>94,283.00</u>	<u>(3,513.00)</u>	<u>90,770.00</u>	<u>90,590.00</u>	<u>180.00</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 90,000.00	\$ 46,825.00	\$ 136,825.00	\$ 136,824.98	\$ 0.02
Salaries of Secretarial and Clerical Assistants	65,597.00	(23,680.00)	41,917.00	41,901.01	15.99
Other Purchased Services	7,329.20	100.00	7,429.20	5,246.03	2,183.17
Supplies and Materials	2,500.00	3,500.00	6,000.00	5,146.19	853.81
Total Support Services School Administration	<u>165,426.20</u>	<u>26,745.00</u>	<u>192,171.20</u>	<u>189,118.21</u>	<u>3,052.99</u>
Undistributed Expenditures - Custodial Services					
Salaries of Non-Instructional Aides	10,004.00	300.00	10,304.00	10,295.78	8.22
Total Other Operations and Maintenance of Plant Services	<u>10,004.00</u>	<u>300.00</u>	<u>10,304.00</u>	<u>10,295.78</u>	<u>8.22</u>
Undistributed Expenditures - Security					
Salaries of Non-Instructional Aides	18,448.00	7,333.00	25,781.00	25,769.16	11.84
General Supplies	3,550.00	72.00	3,622.00	3,621.85	0.15
Total Undistributed Expenditures - Security	<u>21,998.00</u>	<u>7,405.00</u>	<u>29,403.00</u>	<u>29,391.01</u>	<u>11.99</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>32,002.00</u>	<u>7,705.00</u>	<u>39,707.00</u>	<u>39,686.79</u>	<u>20.21</u>
Undistributed Expenditures Before Unallocated Benefits	<u>415,221.20</u>	<u>37,058.00</u>	<u>452,279.20</u>	<u>446,931.97</u>	<u>5,347.23</u>
Unallocated Benefits:					
Group Insurance	526,850.00	(1,222.00)	525,628.00	525,628.00	-
Total Personal Services - Employee Benefits	<u>526,850.00</u>	<u>(1,222.00)</u>	<u>525,628.00</u>	<u>525,628.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>942,071.20</u>	<u>35,836.00</u>	<u>977,907.20</u>	<u>972,559.97</u>	<u>5,347.23</u>
Total General Current Expense	<u>2,115,932.41</u>	<u>377,680.00</u>	<u>2,493,612.41</u>	<u>2,467,046.05</u>	<u>26,566.36</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 For the Fiscal Year Ended June 30, 2023**

SCHOOL: JOHNSTONE PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2023				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Total School Based Expenditures	2,115,932.41	377,680.00	2,493,612.41	2,467,046.05	26,566.36
Other Financing Sources:					
Operating Transfer In	\$ 2,113,116.40	\$ 37,680.00	\$ 2,150,796.40	\$ 2,464,230.04	\$ 313,433.64
Total Other Financing Sources	2,113,116.40	37,680.00	2,150,796.40	2,464,230.04	313,433.64
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(2,816.01)	340,000.00	(342,816.01)	(2,816.01)	340,000.00
Fund Balances, July 1	2,816.01	-	2,816.01	2,816.01	-
Fund Balances, June 30	\$ (0.00)	\$ 340,000.00	\$ (340,000.00)	\$ 0.00	\$ 340,000.00

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 For the Fiscal Year Ended June 30, 2023**

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2023				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
<b>Regular Programs - Instruction</b>					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 373,912.00	\$ 302.00	\$ 374,214.00	\$ 372,528.69	\$ 1,685.31
Grades 1-5 Salaries of Teachers	2,383,621.00	(86,798.00)	2,296,823.00	2,171,151.26	125,671.74
Other Salaries for Instruction	125,000.00	2,890.00	127,890.00	127,889.61	0.39
Other Purchased Services	17,892.80	(4,178.44)	13,714.36	12,586.33	1,128.03
General Supplies	116,775.00	3,874.99	120,649.99	119,731.75	918.24
<b>Total Regular Programs - Instruction</b>	<b>3,017,200.80</b>	<b>(83,909.45)</b>	<b>2,933,291.35</b>	<b>2,803,887.64</b>	<b>129,403.71</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	342,192.00	82,870.00	425,062.00	422,350.01	2,711.99
Other Salaries for Instruction	1,000.00	-	1,000.00	-	1,000.00
Purchased Professional-Educational Services	46,044.00	9,000.00	55,044.00	53,736.95	1,307.05
General Supplies	10,750.00	-	10,750.00	9,577.84	1,172.16
<b>Total Resource Room/Resource Center</b>	<b>399,986.00</b>	<b>91,870.00</b>	<b>491,856.00</b>	<b>485,664.80</b>	<b>6,191.20</b>
<b>Total Special Education - Instruction</b>	<b>399,986.00</b>	<b>91,870.00</b>	<b>491,856.00</b>	<b>485,664.80</b>	<b>6,191.20</b>
<b>Basic Skills/Remedial - Instruction:</b>					
Salaries of Teachers	180,059.00	-	180,059.00	178,780.00	1,279.00
General Supplies	2,000.00	(1,116.05)	883.95	875.76	8.19
<b>Total Basic Skills/Remedial - Instruction</b>	<b>182,059.00</b>	<b>(1,116.05)</b>	<b>180,942.95</b>	<b>179,655.76</b>	<b>1,287.19</b>
<b>Bilingual Education - Instruction:</b>					
Salaries of Teachers	77,207.00	3,859.00	81,066.00	81,066.00	-
General Supplies	500.00	-	500.00	247.92	252.08
<b>Total Bilingual Education - Instruction</b>	<b>77,707.00</b>	<b>3,859.00</b>	<b>81,566.00</b>	<b>81,313.92</b>	<b>252.08</b>
<b>School Sponsored Cocurricular Activities - Instruction:</b>					
Salaries	10,525.00	-	10,525.00	9,435.00	1,090.00
<b>Total School Sponsored Cocurricular Activities - Instruction</b>	<b>10,525.00</b>	<b>-</b>	<b>10,525.00</b>	<b>9,435.00</b>	<b>1,090.00</b>
<b>Total Instruction</b>	<b>3,687,477.80</b>	<b>10,703.50</b>	<b>3,698,181.30</b>	<b>3,559,957.12</b>	<b>138,224.18</b>
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries	28,023.00	5,514.00	33,537.00	33,535.14	1.86
<b>Total Attendance and Social Work Services</b>	<b>28,023.00</b>	<b>5,514.00</b>	<b>33,537.00</b>	<b>33,535.14</b>	<b>1.86</b>
<b>Health Services:</b>					
Salaries	80,437.00	2,979.00	83,416.00	81,766.00	1,650.00
Salaries of Social Services Coordinators	79,329.00	(45,000.00)	34,329.00	33,756.49	572.51
Other Purchased Services (400-500 series)	4,309.56	(127.26)	4,182.30	3,182.88	999.42
Supplies and Materials	1,700.00	2,815.07	4,515.07	4,506.88	8.19
<b>Total Health Services</b>	<b>165,775.56</b>	<b>(39,333.19)</b>	<b>126,442.37</b>	<b>123,212.25</b>	<b>3,230.12</b>
<b>Undistributed Expenditures - Guidance</b>					
Salaries of Other Professional Staff	82,618.00	37,251.00	119,869.00	119,868.10	0.90
Supplies and Materials	200.00	-	200.00	-	200.00
<b>Total Undistributed Expenditures - Guidance</b>	<b>82,818.00</b>	<b>37,251.00</b>	<b>120,069.00</b>	<b>119,868.10</b>	<b>200.90</b>
<b>Educational Media Services/School Library:</b>					
Salaries	67,341.00	12,750.00	80,091.00	80,066.00	25.00
Supplies and Materials	3,000.00	(1,053.81)	1,946.19	1,431.55	514.64
<b>Total Educational Media Services/School Library</b>	<b>70,341.00</b>	<b>11,696.19</b>	<b>82,037.19</b>	<b>81,497.55</b>	<b>539.64</b>
<b>Support Services School Administration:</b>					
Salaries of Principals/Assistant Principals	221,039.00	(27,425.00)	193,614.00	193,598.55	15.45
Salaries of Secretarial and Clerical Assistants	84,714.00	6,169.00	90,883.00	90,472.63	410.37
Other Purchased Services	3,937.55	972.97	4,910.52	3,963.48	947.04
Supplies and Materials	11,000.00	1,593.04	12,593.04	12,592.08	0.96
<b>Total Support Services School Administration</b>	<b>320,690.55</b>	<b>(18,689.99)</b>	<b>302,000.56</b>	<b>300,626.74</b>	<b>1,373.82</b>
<b>Other Operating and Maintenance of Plant</b>					
Salaries	70,028.00	(1,350.00)	68,678.00	68,675.64	2.36
<b>Total Other Operations and Maintenance of Plant Services</b>	<b>70,028.00</b>	<b>(1,350.00)</b>	<b>68,678.00</b>	<b>68,675.64</b>	<b>2.36</b>
<b>Undistributed Expenditures - Security</b>					
Salaries	\$ 39,301.00	\$ 537.00	\$ 39,838.00	\$ 39,833.25	\$ 4.75
General Supplies	2,300.00	(2,299.51)	0.49	-	0.49
<b>Total Undistributed Expenditures - Security</b>	<b>41,601.00</b>	<b>(1,762.51)</b>	<b>39,838.49</b>	<b>39,833.25</b>	<b>5.24</b>



**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 For the Fiscal Year Ended June 30, 2023**

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2023				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Total Undist. Expend-Oper & Maint of Plant Serv.	111,629.00	(3,112.51)	108,516.49	108,508.89	7.60
Undistributed Expenditures Before Unallocated Benefits	779,277.11	(6,674.50)	772,602.61	767,248.67	5,353.94
Unallocated Benefits:					
Group Insurance	1,239,768.00	(4,029.00)	1,235,739.00	1,235,739.00	-
Total Personal Services - Employee Benefits	1,239,768.00	(4,029.00)	1,235,739.00	1,235,739.00	-
Total Undistributed Expenditures	2,019,045.11	(10,703.50)	2,008,341.61	2,002,987.67	5,353.94
Total General Current Expense	5,706,522.91	-	5,706,522.91	5,562,944.79	143,578.12
Total School Based Expenditures	5,706,522.91	-	5,706,522.91	5,562,944.79	143,578.12
Other Financing Sources:					
Operating Transfer In	5,705,483.12	(5,872.00)	5,699,611.12	5,563,316.59	(136,294.53)
Total Other Financing Sources	5,705,483.12	(5,872.00)	5,699,611.12	5,563,316.59	(136,294.53)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,039.79)	5,872.00	(6,911.79)	371.80	7,283.59
Fund Balances, July 1	1,039.79	-	1,039.79	1,039.79	-
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ 5,872.00</u>	<u>\$ (5,872.00)</u>	<u>\$ 1,411.59</u>	<u>\$ 7,283.59</u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 For the Fiscal Year Ended June 30, 2023**

SCHOOL: SABATER ELEMENTARY SCHOOL

	For the Fiscal Year Ended June 30, 2023				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 334,287.00		\$ 334,287.00	\$ 333,436.00	\$ 851.00
Grades 1-5 Salaries of Teachers	2,198,114.00	(70,914.00)	2,127,200.00	1,909,471.68	217,728.32
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	96,134.00		96,134.00	74,730.61	21,403.39
Purchased Professional/Educational Services			-	-	-
Other Purchased Services	33,442.38	(500.00)	32,942.38	28,066.60	4,875.78
General Supplies	151,206.39	(1,753.93)	149,452.46	148,938.85	513.61
Total Regular Programs - Instruction	<u>2,813,183.77</u>	<u>(73,167.93)</u>	<u>2,740,015.84</u>	<u>2,494,643.74</u>	<u>245,372.10</u>
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	143,430.00	4,802.00	148,232.00	146,432.00	1,800.00
Other Salaries for Instruction	114,265.00	11,747.00	126,012.00	124,509.72	1,502.28
Purchased Professional-Educational Services	23,022.00	(7,050.00)	15,972.00	-	15,972.00
Other Purchased Services (400-500 series)	900.00	-	900.00	355.98	544.02
General Supplies	6,000.00		6,000.00	6,000.00	-
Other Objects	1,300.00		1,300.00	1,038.48	261.52
Total Cognitive - Mild	<u>288,917.00</u>	<u>9,499.00</u>	<u>298,416.00</u>	<u>278,336.18</u>	<u>20,079.82</u>
Resource Room/Resource Center:					
Salaries of Teachers	546,567.00	(34,802.00)	511,765.00	443,170.80	68,594.20
Other Salaries for Instruction	20,323.00	-	20,323.00	-	20,323.00
Purchased Professional-Educational Services	-	22,000.00	22,000.00	16,430.63	5,569.37
General Supplies	12,850.00		12,850.00	461.90	12,388.10
Total Resource Room/Resource Center	<u>579,740.00</u>	<u>(12,802.00)</u>	<u>566,938.00</u>	<u>460,063.33</u>	<u>106,874.67</u>
Total Special Education - Instruction	<u>868,657.00</u>	<u>(3,303.00)</u>	<u>865,354.00</u>	<u>738,399.51</u>	<u>126,954.49</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	153,247.00	98,000.00	251,247.00	250,646.00	601.00
Total Basic Skills/Remedial - Instruction	<u>153,247.00</u>	<u>98,000.00</u>	<u>251,247.00</u>	<u>250,646.00</u>	<u>601.00</u>
Bilingual Education - Instruction:					
Salaries of Teachers	1,500,302.00	(50,000.00)	1,450,302.00	1,442,043.23	8,258.77
Other Salaries for Instruction	70,004.00		70,004.00	52,157.30	17,846.70
General Supplies	12,000.00	(1,903.93)	10,096.07	10,096.07	-
Total Bilingual Education - Instruction	<u>1,582,306.00</u>	<u>(51,903.93)</u>	<u>1,530,402.07</u>	<u>1,504,296.60</u>	<u>26,105.47</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	13,345.00	500.00	13,845.00	13,689.00	156.00
Supplies & Materials	500.00	-	500.00	368.32	131.68
Total School Sponsored Cocurricular Activities - Instruction	<u>13,845.00</u>	<u>500.00</u>	<u>14,345.00</u>	<u>14,057.32</u>	<u>287.68</u>
Total Instruction	<u>5,431,238.77</u>	<u>(29,874.86)</u>	<u>5,401,363.91</u>	<u>5,002,043.17</u>	<u>399,320.74</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	44,808.00	(12,468.00)	32,340.00	23,970.20	8,369.80
Total Attendance and Social Work Services	<u>44,808.00</u>	<u>(12,468.00)</u>	<u>32,340.00</u>	<u>23,970.20</u>	<u>8,369.80</u>
Health Services:					
Salaries	94,028.00	(3,138.00)	90,890.00	89,690.00	1,200.00
Salaries of Social Services Coordinators	133,447.50	(3,427.00)	130,020.50	90,590.00	39,430.50
Other Purchased Services (400-500 series)	50.00	-	50.00	-	50.00
Supplies and Materials	9,700.00	(996.61)	8,703.39	8,700.59	2.80
Total Health Services	<u>237,225.50</u>	<u>(7,561.61)</u>	<u>229,663.89</u>	<u>188,980.59</u>	<u>40,683.30</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	174,172.00	685.00	174,857.00	174,856.00	1.00
Supplies and Materials	1,400.00	-	1,400.00	-	1,400.00
Total Undistributed Expenditures - Guidance	<u>175,572.00</u>	<u>685.00</u>	<u>176,257.00</u>	<u>174,856.00</u>	<u>1,401.00</u>
Educational Media Services/School Library:					
Salaries	\$ 140,674.50	\$ (10,000.00)	\$ 130,674.50	\$ 120,452.46	\$ 10,222.04
Supplies and Materials	5,500.00		5,500.00	5,138.86	361.14
Total Educational Media Services/School Library	<u>146,174.50</u>	<u>(10,000.00)</u>	<u>136,174.50</u>	<u>125,591.32</u>	<u>10,583.18</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	248,636.00		248,636.00	229,793.23	18,842.77
Salaries of Secretarial and Clerical Assistants	105,896.00	54,565.00	160,461.00	114,582.77	45,878.23

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 For the Fiscal Year Ended June 30, 2023**

SCHOOL: SABATER ELEMENTARY SCHOOL

	For the Fiscal Year Ended June 30, 2023				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Other Purchased Services	5,084.53	-	5,084.53	4,208.67	875.86
Supplies and Materials	11,589.99	-	11,589.99	11,049.94	540.05
Total Support Services School Administration	<u>371,206.52</u>	<u>54,565.00</u>	<u>425,771.52</u>	<u>359,634.61</u>	<u>66,136.91</u>
Other Operating and Maintenance of Plant					
Salaries	81,016.00	1,100.00	82,116.00	82,069.46	46.54
General Supplies	13,500.00	(9,086.55)	4,413.45	4,413.45	-
Total Other Operations and Maintenance of Plant Services	<u>94,516.00</u>	<u>(7,986.55)</u>	<u>86,529.45</u>	<u>86,482.91</u>	<u>46.54</u>
Undistributed Expenditures - Security					
Salaries	90,786.00	(1,100.00)	89,686.00	72,503.85	17,182.15
General Supplies	5,675.44	13,741.02	19,416.46	19,155.00	261.46
Total Undistributed Expenditures - Security	<u>96,461.44</u>	<u>12,641.02</u>	<u>109,102.46</u>	<u>91,658.85</u>	<u>17,443.61</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>190,977.44</u>	<u>4,654.47</u>	<u>195,631.91</u>	<u>178,141.76</u>	<u>17,490.15</u>
Undistributed Expenditures Before Unallocated Benefits	<u>1,165,963.96</u>	<u>29,874.86</u>	<u>1,195,838.82</u>	<u>1,051,174.48</u>	<u>144,664.34</u>
Unallocated Benefits:					
Group Insurance	1,934,182.00		1,934,182.00	1,934,182.00	-
Total Personal Services - Employee Benefits	<u>1,934,182.00</u>	<u>-</u>	<u>1,934,182.00</u>	<u>1,934,182.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>3,100,145.96</u>	<u>29,874.86</u>	<u>3,130,020.82</u>	<u>2,985,356.48</u>	<u>144,664.34</u>
Total General Current Expense	<u>8,531,384.73</u>	<u>-</u>	<u>8,531,384.73</u>	<u>7,987,399.65</u>	<u>543,985.08</u>
Other Financing Sources:					
Operating Transfer In	8,518,085.08	(5,108.00)	8,512,977.08	7,974,689.60	(538,287.48)
Total Other Financing Sources	<u>8,518,085.08</u>	<u>(5,108.00)</u>	<u>8,512,977.08</u>	<u>7,974,689.60</u>	<u>(538,287.48)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(13,299.65)	5,108.00	(18,407.65)	(12,710.05)	5,697.60
Fund Balances, July 1	<u>13,299.65</u>	<u>-</u>	<u>13,299.65</u>	<u>13,299.65</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ 5,108.00</u>	<u>\$ (5,108.00)</u>	<u>\$ 589.60</u>	<u>\$ 5,697.60</u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 For the Fiscal Year Ended June 30, 2023**

SCHOOL: PETWAY ELEMENTARY SCHOOL

	For the Fiscal Year Ended June 30, 2023				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
<b>Regular Programs - Instruction</b>					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 244,991.00	\$ (45,592.00)	\$ 199,399.00	\$ 184,450.00	\$ 14,949.00
Grades 1-5 Salaries of Teachers	1,871,686.00	670.00	1,872,356.00	1,861,967.21	10,388.79
Other Salaries for Instruction	101,779.00	4,150.00	105,929.00	105,922.46	6.54
Other Purchased Services	15,165.88	(1,703.82)	13,462.06	12,319.56	1,142.50
General Supplies	125,368.46	7,648.00	133,016.46	132,534.02	482.44
Textbooks	100.00	-	100.00	-	100.00
<b>Total Regular Programs - Instruction</b>	<b>2,359,090.34</b>	<b>(34,827.82)</b>	<b>2,324,262.52</b>	<b>2,297,193.25</b>	<b>27,069.27</b>
<b>Special Education - Instruction:</b>					
Cognitive - Moderate:					
Salaries of Teachers	144,863.00	3,620.00	148,483.00	146,682.00	1,801.00
Other Salaries for Instruction	226,543.00	(109,000.00)	117,543.00	110,223.06	7,319.94
Purchased Professional-Educational Services	23,022.00	(23,022.00)	-	-	-
Other Purchased Services (400-500 series)	900.00	-	900.00	278.00	622.00
General Supplies	5,800.00	-	5,800.00	5,784.40	15.60
Other Objects	1,300.00	-	1,300.00	640.32	659.68
<b>Total Cognitive - Moderate</b>	<b>402,428.00</b>	<b>(128,402.00)</b>	<b>274,026.00</b>	<b>263,607.78</b>	<b>10,418.22</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	-	89,090.00	89,090.00	89,090.00	-
<b>Total Learning and/or Language Disabilities</b>	<b>-</b>	<b>89,090.00</b>	<b>89,090.00</b>	<b>89,090.00</b>	<b>-</b>
Auditory Impairments:					
Salaries of Teachers	162,031.00	(84,100.00)	77,931.00	76,966.00	965.00
Other Salaries for Instruction	173,996.00	(42,360.00)	131,636.00	131,632.92	3.08
Purchased Professional-Educational Services	23,022.00	24,022.00	47,044.00	46,831.28	212.72
Other Purchased Services (400-500 series)	2,400.00	-	2,400.00	194.00	2,206.00
General Supplies	7,000.00	(3,350.00)	3,650.00	3,614.58	35.42
Other Objects	1,300.00	-	1,300.00	523.59	776.41
<b>Total Auditory Impairments</b>	<b>369,749.00</b>	<b>(105,788.00)</b>	<b>263,961.00</b>	<b>259,762.37</b>	<b>4,198.63</b>
Resource Room/Resource Center:					
Salaries of Teachers	434,033.00	(10,406.00)	423,627.00	423,526.00	101.00
Other Salaries for Instruction	23,498.00	58,716.00	82,214.00	82,213.54	0.46
Purchased Professional-Educational Services	-	83,000.00	83,000.00	80,089.47	2,910.53
General Supplies	12,185.72	-	12,185.72	11,646.63	539.09
<b>Total Resource Room/Resource Center</b>	<b>469,716.72</b>	<b>131,310.00</b>	<b>601,026.72</b>	<b>597,475.64</b>	<b>3,551.08</b>
<b>Total Special Education - Instruction</b>	<b>1,241,893.72</b>	<b>(13,790.00)</b>	<b>1,228,103.72</b>	<b>1,209,935.79</b>	<b>18,167.93</b>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	169,929.00	-	169,929.00	61,167.00	108,762.00
General Supplies	500.00	-	500.00	-	500.00
<b>Total Basic Skills/Remedial - Instruction</b>	<b>170,429.00</b>	<b>-</b>	<b>170,429.00</b>	<b>61,167.00</b>	<b>109,262.00</b>
Bilingual Education - Instruction:					
Salaries of Teachers	32,742.00	45,500.00	78,242.00	78,003.00	239.00
General Supplies	600.00	-	600.00	-	600.00
<b>Total Bilingual Education - Instruction</b>	<b>33,342.00</b>	<b>45,500.00</b>	<b>78,842.00</b>	<b>78,003.00</b>	<b>839.00</b>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	8,405.00	-	8,405.00	7,238.00	1,167.00
<b>Total School Sponsored Cocurricular Activities - Instruction</b>	<b>8,405.00</b>	<b>-</b>	<b>8,405.00</b>	<b>7,238.00</b>	<b>1,167.00</b>
<b>Total Instruction</b>	<b>3,813,160.06</b>	<b>(3,117.82)</b>	<b>3,810,042.24</b>	<b>3,653,537.04</b>	<b>156,505.20</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 29,816.00	\$ 3,270.00	\$ 33,086.00	\$ 32,906.11	\$ 179.89
<b>Total Attendance and Social Work Services</b>	<b>29,816.00</b>	<b>3,270.00</b>	<b>33,086.00</b>	<b>32,906.11</b>	<b>179.89</b>
Health Services:					
Salaries	81,610.00	3,718.00	85,328.00	85,208.00	120.00
Salaries of Social Services Coordinators	86,012.00	4,578.00	90,590.00	90,590.00	-
Other Purchased Services (400-500 series)	50.00	-	50.00	-	50.00
Supplies and Materials	2,000.00	-	2,000.00	1,973.19	26.81
<b>Total Health Services</b>	<b>169,672.00</b>	<b>8,296.00</b>	<b>177,968.00</b>	<b>177,771.19</b>	<b>196.81</b>
Undistributed Expenditures - Guidance					

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 For the Fiscal Year Ended June 30, 2023**

SCHOOL: PETWAY ELEMENTARY SCHOOL

	For the Fiscal Year Ended June 30, 2023				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Salaries of Other Professional Staff	94,408.00	(27,500.00)	66,908.00	66,166.00	742.00
Other Purchased Services (400-500 series)	3,336.47	742.18	4,078.65	3,099.97	978.68
Supplies and Materials	1,000.00	(742.18)	257.82	-	257.82
Total Undistributed Expenditures - Guidance	<u>98,744.47</u>	<u>(27,500.00)</u>	<u>71,244.47</u>	<u>69,265.97</u>	<u>1,978.50</u>
Educational Media Services/School Library:					
Salaries	60,154.00	30,436.00	90,590.00	90,590.00	-
Supplies and Materials	2,000.00	(1,700.00)	300.00	286.96	13.04
Total Educational Media Services/School Library	<u>62,154.00</u>	<u>28,736.00</u>	<u>90,890.00</u>	<u>90,876.96</u>	<u>13.04</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	255,386.00	(41,763.00)	213,623.00	210,711.76	2,911.24
Salaries of Secretarial and Clerical Assistants	66,613.00	255.00	66,868.00	65,963.78	904.22
Other Purchased Services	6,531.84	2,578.82	9,110.66	7,759.35	1,351.31
Supplies and Materials	15,614.00	(4,020.00)	11,594.00	11,549.50	44.50
Other Objects	7,834.00	-	7,834.00	7,834.00	-
Total Support Services School Administration	<u>351,978.84</u>	<u>(42,949.18)</u>	<u>309,029.66</u>	<u>303,818.39</u>	<u>5,211.27</u>
Other Operating and Maintenance of Plant					
Salaries	60,024.00	1,763.00	61,787.00	61,786.61	0.39
Total Other Operations and Maintenance of Plant Services	<u>60,024.00</u>	<u>1,763.00</u>	<u>61,787.00</u>	<u>61,786.61</u>	<u>0.39</u>
Undistributed Expenditures - Security					
Salaries	30,722.00	(5,600.00)	25,122.00	15,182.78	9,939.22
General Supplies	1,450.00	-	1,450.00	-	1,450.00
Total Other Operations and Maintenance of Plant Services	<u>32,172.00</u>	<u>(5,600.00)</u>	<u>26,572.00</u>	<u>15,182.78</u>	<u>11,389.22</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>92,196.00</u>	<u>(3,837.00)</u>	<u>88,359.00</u>	<u>76,969.39</u>	<u>11,389.61</u>
Undistributed Expenditures Before Unallocated Benefits	<u>804,561.31</u>	<u>(33,984.18)</u>	<u>770,577.13</u>	<u>751,608.01</u>	<u>18,969.12</u>
Unallocated Benefits:					
Group Insurance	1,304,532.00	(3,898.00)	1,300,634.00	1,300,634.00	-
Total Personal Services - Employee Benefits	<u>1,304,532.00</u>	<u>(3,898.00)</u>	<u>1,300,634.00</u>	<u>1,300,634.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,109,093.31</u>	<u>(37,882.18)</u>	<u>2,071,211.13</u>	<u>2,052,242.01</u>	<u>18,969.12</u>
Total General Current Expense	<u>5,922,253.37</u>	<u>(41,000.00)</u>	<u>5,881,253.37</u>	<u>5,705,779.05</u>	<u>175,474.32</u>
Capital Outlay:					
Equipment:					
School Administration	-	-	-	-	-
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total School Based Expenditures	<u>5,922,253.37</u>	<u>(41,000.00)</u>	<u>5,881,253.37</u>	<u>5,705,779.05</u>	<u>175,474.32</u>
Other Financing Sources:					
Operating Transfer In	<u>\$ 5,902,274.12</u>	<u>\$ (38,602.00)</u>	<u>\$ 5,863,672.12</u>	<u>\$ 5,685,921.91</u>	<u>\$ (177,750.21)</u>
Total Other Financing Sources	<u>5,902,274.12</u>	<u>(38,602.00)</u>	<u>5,863,672.12</u>	<u>5,685,921.91</u>	<u>(177,750.21)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(19,979.25)	(2,398.00)	(17,581.25)	(19,857.14)	(2,275.89)
Fund Balances, July 1	19,979.25	-	19,979.25	19,979.25	-
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ (2,398.00)</u>	<u>\$ 2,398.00</u>	<u>\$ 122.11</u>	<u>\$ (2,275.89)</u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 For the Fiscal Year Ended June 30, 2023**

SCHOOL: ANTHONY ROSSI ELEMENTARY SCHOOL

	For the Fiscal Year Ended June 30, 2023				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 411,678.00	\$ 80,241.00	\$ 491,919.00	\$ 491,918.00	\$ 1.00
Grades 1-5 Salaries of Teachers	2,301,305.00	(100,000.00)	2,201,305.00	2,147,500.25	53,804.75
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	137,402.00	4,550.00	141,952.00	141,932.94	19.06
Other Purchased Services (400-500 series)	29,182.86	(3,329.23)	25,853.63	22,799.38	3,054.25
General Supplies	131,086.00	11,295.63	142,381.63	142,226.10	155.53
Total Regular Programs - Instruction	<u>3,010,653.86</u>	<u>(7,242.60)</u>	<u>3,003,411.26</u>	<u>2,946,376.67</u>	<u>57,034.59</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	384,837.00	(11,000.00)	373,837.00	371,109.55	2,727.45
Other Salaries for Instruction	182,908.00	(132,602.01)	50,305.99	49,333.83	972.16
Purchased Professional-Educational Services	69,066.00	33,070.90	102,136.90	101,203.16	933.74
General Supplies	15,987.59	-	15,987.59	15,934.77	52.82
Other Objects	1,750.00	-	1,750.00	1,686.72	63.28
Total Learning and/or Language Disabilities	<u>654,548.59</u>	<u>(110,531.11)</u>	<u>544,017.48</u>	<u>539,268.03</u>	<u>4,749.45</u>
Resource Room/Resource Center:					
Salaries of Teachers	731,116.00	(99,550.00)	631,566.00	631,106.76	459.24
Other Salaries for Instruction	156,677.00	(49,200.00)	107,477.00	107,467.04	9.96
Purchased Professional-Educational Services	115,110.00	147,225.00	262,335.00	262,334.78	0.22
General Supplies	19,250.00	-	19,250.00	19,011.47	238.53
Other Objects	4,950.00	-	4,950.00	4,721.19	228.81
Total Resource Room/Resource Center	<u>1,027,103.00</u>	<u>(1,525.00)</u>	<u>1,025,578.00</u>	<u>1,024,641.24</u>	<u>936.76</u>
Autism:					
Other Salaries for Instruction	-	26,050.00	26,050.00	26,049.50	0.50
Purchased Professional-Educational Services	-	65,725.00	65,725.00	65,722.54	2.46
Total Autism	<u>-</u>	<u>91,775.00</u>	<u>91,775.00</u>	<u>91,772.04</u>	<u>2.96</u>
Total Special Education - Instruction	<u>1,681,651.59</u>	<u>(20,281.11)</u>	<u>1,661,370.48</u>	<u>1,655,681.31</u>	<u>5,689.17</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	184,382.00	(6,202.00)	178,180.00	178,180.00	-
Total Basic Skills/Remedial - Instruction	<u>184,382.00</u>	<u>(6,202.00)</u>	<u>178,180.00</u>	<u>178,180.00</u>	<u>-</u>
Bilingual Education - Instruction:					
Salaries of Teachers	31,005.50	-	31,005.50	30,571.00	434.50
General Supplies	750.00	(323.00)	427.00	-	427.00
Total Bilingual Education - Instruction	<u>31,755.50</u>	<u>(323.00)</u>	<u>31,432.50</u>	<u>30,571.00</u>	<u>861.50</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	11,245.00	-	11,245.00	10,763.00	482.00
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>11,263.00</u>	<u>482.00</u>
Total Instruction	<u>4,920,187.95</u>	<u>(34,048.71)</u>	<u>4,886,139.24</u>	<u>4,822,071.98</u>	<u>64,067.26</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	25,649.00	5,037.11	30,686.11	30,686.10	0.01
Total Attendance and Social Work Services	<u>25,649.00</u>	<u>5,037.11</u>	<u>30,686.11</u>	<u>30,686.10</u>	<u>0.01</u>
Health Services:					
Salaries	\$ 87,868.00	\$ 1,222.00	\$ 89,090.00	\$ 89,090.00	\$ -
Salaries of Social Services Coordinators	86,012.00	4,578.00	90,590.00	90,590.00	-
Supplies and Materials	1,700.00	(3.97)	1,696.03	1,693.93	2.10
Total Health Services	<u>175,580.00</u>	<u>5,796.03</u>	<u>181,376.03</u>	<u>181,373.93</u>	<u>2.10</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	66,280.00	2,286.00	68,566.00	68,566.00	-
Supplies and Materials	400.00	(30.00)	370.00	118.09	251.91
Total Undistributed Expenditures - Guidance	<u>66,680.00</u>	<u>2,256.00</u>	<u>68,936.00</u>	<u>68,684.09</u>	<u>251.91</u>
Educational Media Services/School Library:					
Salaries	84,421.00	(25,092.00)	59,329.00	59,328.37	0.63
Supplies and Materials	2,800.00	(1,000.00)	1,800.00	1,800.00	-
Total Educational Media Services/School Library	<u>87,221.00</u>	<u>(26,092.00)</u>	<u>61,129.00</u>	<u>61,128.37</u>	<u>0.63</u>
Instructional Staff Training Services:					
Other Purchased Services	-	4,000.00	4,000.00	4,000.00	-

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2023**

SCHOOL: ANTHONY ROSSI ELEMENTARY SCHOOL

	For the Fiscal Year Ended June 30, 2023				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Total Instructional Staff Training Services	-	4,000.00	4,000.00	4,000.00	-
Undistributed Expenditures - Support Services School Administration:					
Salaries of Principals/Assistant Principals	225,732.00	-	225,732.00	225,731.74	0.26
Salaries of Secretarial and Clerical Assistants	56,116.00	39,595.00	95,711.00	79,863.48	15,847.52
Other Purchased Services	7,694.30	2,595.88	10,290.18	9,280.27	1,009.91
Supplies and Materials	8,000.00	1,767.60	9,767.60	9,745.43	22.17
Total Undistributed Expenditures - Support Services School Admini:	297,542.30	43,958.48	341,500.78	324,620.92	16,879.86
Undistributed Expenditures - Custodial Services					
Salaries of Non-Instructional Aides	80,032.00	(2,450.00)	77,582.00	77,580.10	1.90
Total Undistributed Expenditures - Custodial Services	80,032.00	(2,450.00)	77,582.00	77,580.10	1.90
Undistributed Expenditures - Security					
Salaries	59,862.00	(595.00)	59,267.00	42,969.00	16,298.00
General Supplies	3,850.00	4,860.09	8,710.09	8,188.22	521.87
Total Undistributed Expenditures - Security	63,712.00	4,265.09	67,977.09	51,157.22	16,819.87
Total Undistributed Expenditures - Oper & Maint of Plant Serv	143,744.00	1,815.09	145,559.09	128,737.32	16,821.77
Undistributed Expenditures Before Unallocated Benefits	796,416.30	36,770.71	833,187.01	799,230.73	33,956.28
Unallocated Benefits:					
Group Insurance	1,767,132.00	(5,222.00)	1,761,910.00	1,761,910.00	-
Total Personal Services - Employee Benefits	1,767,132.00	(5,222.00)	1,761,910.00	1,761,910.00	-
Total Undistributed Expenditures	2,563,548.30	31,548.71	2,595,097.01	2,561,140.73	33,956.28
Total General Current Expense	7,483,736.25	(2,500.00)	7,481,236.25	7,383,212.71	98,023.54
Total School Based Expenditures	7,483,736.25	(2,500.00)	7,481,236.25	7,383,212.71	98,023.54
Other Financing Sources:					
Operating Transfer In	\$ 7,470,240.54	\$ (18,726.00)	\$ 7,451,514.54	\$ 7,369,771.00	\$ (81,743.54)
Total Other Financing Sources	7,470,240.54	(18,726.00)	7,451,514.54	7,369,771.00	(81,743.54)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(13,495.71)	(16,226.00)	(29,721.71)	(13,441.71)	16,280.00
Fund Balances, July 1	13,495.71	-	13,495.71	13,495.71	-
Fund Balances, June 30	\$ 0.00	\$ (16,226.00)	\$ (16,226.00)	\$ 54.00	\$ 16,280.00

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2023**

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2023				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 316,518.00	\$ (37,418.00)	\$ 279,100.00	\$ 273,596.31	\$ 5,503.69
Grades 1-5 Salaries of Teachers	1,970,445.00	(52,390.00)	1,918,055.00	1,852,764.82	65,290.18
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	111,489.00	3,265.00	114,754.00	114,748.18	5.82
Other Purchased Services	18,314.49	3,245.00	21,559.49	19,432.87	2,126.62
General Supplies	118,759.09	(7,090.00)	111,669.09	111,548.29	120.80
Textbooks	1,500.00	(460.48)	1,039.52	1,039.52	-
Total Regular Programs - Instruction	<u>2,537,025.58</u>	<u>(90,848.48)</u>	<u>2,446,177.10</u>	<u>2,373,129.99</u>	<u>73,047.11</u>
Resource Room/Resource Center:					
Salaries of Teachers	260,397.00	2,370.00	262,767.00	260,967.00	1,800.00
Other Salaries for Instruction	1,000.00	-	1,000.00	-	1,000.00
Purchased Professional-Educational Services	23,022.00	(14,200.00)	8,822.00	4,445.00	4,377.00
General Supplies	9,700.00		9,700.00	9,369.41	330.59
Total Resource Room/Resource Center	<u>294,119.00</u>	<u>(11,830.00)</u>	<u>282,289.00</u>	<u>274,781.41</u>	<u>7,507.59</u>
Autism:					
Salaries of Teachers	379,722.00	(141,879.00)	237,843.00	236,702.22	1,140.78
Other Salaries for Instruction	276,970.00	(79,150.00)	197,820.00	196,778.64	1,041.36
Purchased Professional-Educational Services	69,066.00	16,000.00	85,066.00	84,137.51	928.49
Other Purchased Services (400-500 series)	2,500.00	(2,500.00)	-	-	-
General Supplies	28,450.00	(1,507.00)	26,943.00	26,883.09	59.91
Other Objects	5,350.00	(3,650.00)	1,700.00	1,596.24	103.76
Total Autism	<u>762,058.00</u>	<u>(212,686.00)</u>	<u>549,372.00</u>	<u>546,097.70</u>	<u>3,274.30</u>
Total Special Education - Instruction	<u>1,056,177.00</u>	<u>(224,516.00)</u>	<u>831,661.00</u>	<u>820,879.11</u>	<u>10,781.89</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	122,722.00	55,459.00	178,181.00	178,180.00	1.00
Total Basic Skills/Remedial - Instruction	<u>122,722.00</u>	<u>55,459.00</u>	<u>178,181.00</u>	<u>178,180.00</u>	<u>1.00</u>
Bilingual Education - Instruction:					
Salaries of Teachers	32,742.00		32,742.00	32,708.00	34.00
General Supplies	500.00		500.00	318.14	181.86
Total Bilingual Education - Instruction	<u>33,242.00</u>	<u>-</u>	<u>33,242.00</u>	<u>33,026.14</u>	<u>215.86</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	10,525.00		10,525.00	10,237.00	288.00
Total School Sponsored Cocurricular Activities - Instruction	<u>10,525.00</u>	<u>-</u>	<u>10,525.00</u>	<u>10,237.00</u>	<u>288.00</u>
Total Instruction	<u>3,759,691.58</u>	<u>(259,905.48)</u>	<u>3,499,786.10</u>	<u>3,415,452.24</u>	<u>84,333.86</u>
Health Services:					
Salaries	74,555.00	5,511.00	80,066.00	80,066.00	-
Salaries of Social Services Coordinators	76,146.00	3,920.00	80,066.00	80,066.00	-
Other Purchased Services (400-500 series)	100.00	-	100.00	-	100.00
Supplies and Materials	2,000.00	813.04	2,813.04	2,520.87	292.17
Total Health Services	<u>152,801.00</u>	<u>10,244.04</u>	<u>163,045.04</u>	<u>162,652.87</u>	<u>392.17</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	94,843.00	(3,200.00)	91,643.00	91,590.00	53.00
Supplies and Materials	1,500.00	(36.79)	1,463.21	-	1,463.21
Total Undistributed Expenditures - Guidance	<u>96,343.00</u>	<u>(3,236.79)</u>	<u>93,106.21</u>	<u>91,590.00</u>	<u>1,516.21</u>
Educational Media Services/School Library:					
Salaries	\$ 65,325.00	\$ 2,341.00	\$ 67,666.00	\$ 67,666.00	-
Supplies and Materials	2,231.20	(270.02)	1,961.18	1,710.31	250.87
Total Educational Media Services/School Library	<u>67,556.20</u>	<u>2,070.98</u>	<u>69,627.18</u>	<u>69,376.31</u>	<u>250.87</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	224,312.00	(9,000.00)	215,312.00	215,226.37	85.63
Salaries of Secretarial and Clerical Assistants	83,075.00	3,202.00	86,277.00	85,531.61	745.39
Other Purchased Services	4,403.80	3,159.00	7,562.80	7,462.89	99.91
Supplies and Materials	11,022.54	1,424.25	12,446.79	12,438.85	7.94
Total Support Services School Administration	<u>322,813.34</u>	<u>(1,214.75)</u>	<u>321,598.59</u>	<u>320,659.72</u>	<u>938.87</u>
Other Operating and Maintenance of Plant					
Salaries	51,004.00	153.00	51,157.00	51,154.60	2.40
Total Other Operations and Maintenance of Plant Services	<u>51,004.00</u>	<u>153.00</u>	<u>51,157.00</u>	<u>51,154.60</u>	<u>2.40</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, 2023**

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2023				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Undistributed Expenditures - Security					
Salaries	23,329.00	(2,000.00)	21,329.00	19,477.50	1,851.50
General Supplies	300.00	(300.00)	-	-	-
Total Undistributed Expenditures - Security	<u>23,629.00</u>	<u>(2,300.00)</u>	<u>21,329.00</u>	<u>19,477.50</u>	<u>1,851.50</u>
Total Undistributed Expenditures - Oper & Maint of Plant Serv	<u>74,633.00</u>	<u>(2,147.00)</u>	<u>72,486.00</u>	<u>70,632.10</u>	<u>1,853.90</u>
Undistributed Expenditures Before Unallocated Benefits	<u>714,146.54</u>	<u>5,716.48</u>	<u>719,863.02</u>	<u>714,911.00</u>	<u>4,952.02</u>
Unallocated Benefits:					
Group Insurance	1,355,932.00	(5,511.00)	1,350,421.00	1,350,421.00	-
Total Personal Services - Employee Benefits	<u>1,355,932.00</u>	<u>(5,511.00)</u>	<u>1,350,421.00</u>	<u>1,350,421.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,070,078.54</u>	<u>205.48</u>	<u>2,070,284.02</u>	<u>2,065,332.00</u>	<u>4,952.02</u>
Total General Current Expense	<u>5,829,770.12</u>	<u>(259,700.00)</u>	<u>5,570,070.12</u>	<u>5,480,784.24</u>	<u>89,285.88</u>
Total School Based Expenditures	<u>5,829,770.12</u>	<u>(259,700.00)</u>	<u>5,570,070.12</u>	<u>5,480,784.24</u>	<u>89,285.88</u>
Other Financing Sources:					
Operating Transfer In	\$ 5,806,679.27	\$ (227,226.00)	\$ 5,579,453.27	\$ 5,457,793.39	\$ (121,659.88)
Total Other Financing Sources	<u>5,806,679.27</u>	<u>(227,226.00)</u>	<u>5,579,453.27</u>	<u>5,457,793.39</u>	<u>(121,659.88)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(23,090.85)	(32,474.00)	9,383.15	(22,990.85)	(32,374.00)
Fund Balances, July 1	<u>23,090.85</u>	<u>-</u>	<u>23,090.85</u>	<u>23,090.85</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ (32,474.00)</u>	<u>\$ 32,474.00</u>	<u>\$ 100.00</u>	<u>\$ (32,374.00)</u>



## **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, 2023**

	Title I	Title I - SIA	IDEA	IDEA Preschool	ARP IDEA	ARP IDEA Preschool	Title II	Title III	Title IV
<b>REVENUES:</b>									
Local Sources									
State Sources	\$ 3,416,159.97	\$ 504,972.80	\$ 2,914,883.11	\$ 88,464.99	\$ 106,296.58	\$ 46,404.00	\$ 554,035.53	\$ 180,748.45	\$ 24,451.94
Federal Sources									
Total Revenues	<u>3,416,159.97</u>	<u>504,972.80</u>	<u>2,914,883.11</u>	<u>88,464.99</u>	<u>106,296.58</u>	<u>46,404.00</u>	<u>554,035.53</u>	<u>180,748.45</u>	<u>24,451.94</u>
<b>EXPENDITURES:</b>									
Instruction:									
Teachers Salaries	70,966.00	38,377.75	178,731.50					67,003.50	
Other Salaries for Instruction			80,437.04	49,592.27					
Purchased Professional - Technical Services									
Purchased Professional - Educational Services		7,940.00							
Tuition									
Other Purchased Services (400-500 series)			1,567,576.51					8,675.00	
Textbooks									
Supplies	46,228.95	359,566.96	48,792.88	2,770.04				14,543.36	24,451.94
Total Instruction	<u>117,194.95</u>	<u>405,884.71</u>	<u>1,875,537.93</u>	<u>52,362.31</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,221.86</u>	<u>24,451.94</u>
Support Services:									
Salaries of Program Directors									
Salaries of Other Professional Staff			134,696.60						
Salaries of Secretarial and Clerical Staff			41,963.92						
Other Salaries									
Salaries - Community Parent Involvement									
Salaries of Master Teachers		2,943.54	142,029.17	35,902.58				66,964.73	
Other Support Services - Employee Benefits	863,321.53		611,429.25						
Purchased Professional - Technical Services									
Purchased Professional - Educational Services		8,650.00			106,296.58	46,404.00	45,584.00	4,750.00	
Contracted Pre-K									
Purchased Professional - Educational Services - Head Start									
Other Purchased Services (400-500 series)			7,137.27					8,417.50	
Rentals									
Travel								1,050.96	
Other Objects									
Supplies & Materials	16,780.58	10,383.45	102,098.97	200.10			128,500.00	9,343.40	
Total Support Services	<u>880,102.11</u>	<u>21,976.99</u>	<u>1,039,345.18</u>	<u>36,102.68</u>	<u>106,296.58</u>	<u>46,404.00</u>	<u>174,084.00</u>	<u>90,526.59</u>	<u>-</u>
Facilities Acquisitions and Construction Services:									
Buildings									
Instructional Equipment									
Non - Instructional Equipment									
Total Facilities Acquisitions and Const. Services:	<u>-</u>	<u>77,111.10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)									
Transfer from General Fund	(2,418,862.91)						(379,951.53)		
Contribution to School Based Budgets							(379,951.53)		
Total Outflows	<u>3,416,159.97</u>	<u>504,972.80</u>	<u>2,914,883.11</u>	<u>88,464.99</u>	<u>106,296.58</u>	<u>46,404.00</u>	<u>554,035.53</u>	<u>180,748.45</u>	<u>24,451.94</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>	<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, 2023**

	Perkins	CRRSA ESSER II	ARP ESSER	ARP Summer Learning	ARP Mental Health	ARP Homeless	CRRSA Mental Health	NSLP Equipment	CRRSA Accelerated Learning	REVE
Local Sources										Loc
State Sources										Sta
Federal Sources	\$ 49,194.92	\$ 5,916,440.75	\$ 6,065,696.58	\$ 52,440.69	\$ 279,545.75	\$ 20,000.00	\$ 51,703.00	\$ 19,156.00	\$ 703,601.40	Fed
Total Revenues	49,194.92	5,916,440.75	6,065,696.58	52,440.69	279,545.75	20,000.00	51,703.00	19,156.00	703,601.40	Tot
<b>EXPENDITURES:</b>										EXPEI
Instruction:										Instruc
Teachers Salaries	412.50	1,944,539.46	420,640.27						39,366.32	Teach
Other Salaries for Instruction		147,018.25								Other
Purchased Professional - Technical Services	8,814.00	416,956.98								Purch
Purchased Professional - Educational Services										Purch
Tuition										Tuitio
Textbooks	6,420.43	101,322.70	1,361,436.01		136.87				556,671.80	Textb
Supplies	15,646.93	2,609,837.39	3,242,675.39		136.87				596,038.12	Suppl
Total Instruction										Tot
Support Services:										Suppc
Salaries of Program Directors	8,100.00									Sale
Salaries of Other Professional Staff										Sale
Salaries of Secretarial and Clerical Staff										Sale
Other Salaries		190,970.22	200,798.44	9,731.25	182,680.15				17,637.50	Other
Salaries - Community Parent Involvement										Sale
Salaries of Master Teachers										Sale
Other Support Services - Employee Benefits	559.40	983,428.40	440,367.90	744.44	96,728.73				3,997.81	Other
Purchased Professional - Technical Services	5,652.50									Purch
Purchased Professional - Educational Services		64,271.00	45,155.50	41,965.00			39,930.00		30,595.00	Purch
Contracted Pre-K										Con
Purchased Professional - Educational Services - Head Start										Purch
Other Purchased Services (400-500 series)										Other
Rentals										Ren
Travel										Trav
Other Objects			47,027.46							Other
Supplies & Materials		13,654.87								Suppl
Total Support Services	14,311.90	1,252,324.49	733,349.30	52,440.69	279,408.88	20,000.00	11,773.00		55,332.97	Tot
Facilities Acquisitions and Construction Services:										Faciliti
Buildings										Build
Instructional Equipment	19,236.09	2,054,278.87	2,072,931.96							Instrn
Non - Instructional Equipment			16,739.93					19,156.00		Non
Total Facilities Acquisitions and Const. Services:	19,236.09	2,054,278.87	2,089,671.89					19,156.00		Tot
Other Financing Sources (Uses)										Other
Transfer from General Fund										Tr
Contribution to School Based Budgets										C
Total Outflows	49,194.92	5,916,440.75	6,065,696.58	52,440.69	279,545.75	20,000.00	51,703.00	19,156.00	703,601.40	Total
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Exces:
										Expi

**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
**For the Year Ended June 30, 2023**

	Non-Public										Tr	REVE	
	Corrective Speech	Examination & Classification	Compensatory Education	Textbooks	ESL	Nursing	Security Aid	Technology Aid	Supplemental Instruction				
<b>NUES:</b>													
Local Sources	\$ 34,875.00	\$ 51,208.08	\$ 122,153.88	\$ 23,671.55	\$ 19,745.31	\$ 51,520.00	\$ 77,033.23	\$ 17,228.14	\$ 30,809.94			Loc	
State Sources												Sta	
Federal Sources												Fed	
Total Revenues	<u>34,875.00</u>	<u>51,208.08</u>	<u>122,153.88</u>	<u>23,671.55</u>	<u>19,745.31</u>	<u>51,520.00</u>	<u>77,033.23</u>	<u>17,228.14</u>	<u>30,809.94</u>			Tr	
<b>EXPENDITURES:</b>													
Instruction:													
Teachers Salaries													
Other Salaries for Instruction													
Classified Professional - Technical Services													
Classified Professional - Educational Services	34,875.00	51,208.08	122,153.88	19,745.31		51,520.00			30,809.94			Purc	
Unclassified Professional Services (400-500 series)													
Books				23,671.55				17,228.14					Tuit
Supplies													Text
Total Instruction	<u>34,875.00</u>	<u>51,208.08</u>	<u>122,153.88</u>	<u>23,671.55</u>	<u>19,745.31</u>	<u>51,520.00</u>	<u>-</u>	<u>17,228.14</u>	<u>30,809.94</u>			Tr	
Other Services:													
Program Directors													
Other Professional Staff													
Secretarial and Clerical Staff													
Salaries													
Community Parent Involvement													
Master Teachers													
Support Services - Employee Benefits													
Classified Professional - Technical Services													
Classified Professional - Educational Services													
Contracted Pre-K													
Classified Professional - Educational Services - Head Start													
Unclassified Professional Services (400-500 series)													
Materials													
Other Objects													
Supplies & Materials													
Total Support Services							77,033.23						Suppl
Facilities Acquisitions and Construction Services:													
Buildings													
Instructional Equipment													
Total Facilities Acquisitions and Const. Services:													
Financial Sources (Uses)													
Transfer from General Fund													
Contribution to School Based Budgets													
Total	<u>34,875.00</u>	<u>51,208.08</u>	<u>122,153.88</u>	<u>23,671.55</u>	<u>19,745.31</u>	<u>51,520.00</u>	<u>77,033.23</u>	<u>17,228.14</u>	<u>30,809.94</u>			Total	
Excess													
Exp													

**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
**For the Year Ended June 30, 2023**

	Preschool Education Aid	SDA Grant	Climate Awareness	Family Friendly Centers	NJ Youth Corps	DECE Wrap Around	CCOET WIA	Vineland Education Foundation	JAG Grant	REVE
	\$ 17,159,509.42	\$ 737,178.15	\$ 7,325.96	\$ 38,893.45	\$ 461,099.62	\$ 125,375.00	\$ 9,840.80	\$ 441.05	\$ 26.63	Loc Sta Fet
<b>NUES:</b>										
Local Sources										
State Sources										
Federal Sources										
<b>Total Revenues</b>	<b>17,159,509.42</b>	<b>737,178.15</b>	<b>7,325.96</b>	<b>38,893.45</b>	<b>461,099.62</b>	<b>125,375.00</b>	<b>9,840.80</b>	<b>441.05</b>	<b>26.63</b>	
<b>EXPENDITURES:</b>										
Instruction:										
Teachers Salaries	1,491,521.38			19,150.00	93,448.36		3,625.00			
Teacher Salaries for Instruction	139,860.25									
Classified Professional - Technical Services	382,850.43									
Classified Professional - Educational Services	517,454.00									
Classified Professional - Instructional Services	43,464.92									
Books										
Supplies										
<b>Total Instruction</b>	<b>2,575,150.98</b>	<b>-</b>	<b>7,325.96</b>	<b>3,725.90</b>	<b>29,800.08</b>	<b>-</b>	<b>6,215.80</b>	<b>441.05</b>	<b>-</b>	
Administrative Services:										
Director Salaries	325,150.70			7,147.50						
Salaries of Other Professional Staff	517,224.02			6,289.01	180,457.20					
Salaries of Secretarial and Clerical Staff	124,629.66									
Teacher Salaries	218,678.97				39,064.00					
Salaries - Community Parent Involvement	33,641.85									
Salaries of Master Teachers	399,335.30			2,581.04	86,395.71					
Teacher Support Services - Employee Benefits	1,362,099.96				3,000.00					
Classified Professional - Technical Services										
Classified Professional - Educational Services	122,242.00									
Contracted Pre-K	11,827,155.45									
Classified Professional - Educational Services - Head Start	741,600.00									
Classified Professional - Educational Services (400-500 series)										
Materials	106,550.22									
Supplies										
Travel									26.63	
Equipment										
Supplies & Materials	7,372.31									
<b>Total Support Services</b>	<b>15,785,680.44</b>	<b>-</b>	<b>-</b>	<b>16,017.55</b>	<b>337,851.18</b>	<b>125,375.00</b>	<b>-</b>	<b>-</b>	<b>26.63</b>	
Facilities Acquisitions and Construction Services:										
Buildings										
Instructional Equipment		675,176.30								
Instructional Equipment - Instructional Equipment		62,001.85								
<b>Total Facilities Acquisitions and Const. Services:</b>	<b>-</b>	<b>737,178.15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Financing Sources (Uses)										
Transfer from General Fund	1,201,322.00									
Contribution to School Based Budgets										
<b>Total Financing Sources (Uses)</b>	<b>1,201,322.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total (Excess/Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>17,159,509.42</b>	<b>737,178.15</b>	<b>7,325.96</b>	<b>38,893.45</b>	<b>461,099.62</b>	<b>125,375.00</b>	<b>9,840.80</b>	<b>441.05</b>	<b>26.63</b>	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
**For the Year Ended June 30, 2023**

	General Mills Grant	Thrive Grant	Sustain NJ	Kohls Grant	AMSA Grant	NJFCU Grant	H&W Grant	PLTW Grant	Dicks Sports Grant	REVE
	\$ 240.40	\$ 61,574.00	\$ 675.40	\$ 577.94	\$ 876.96	\$ 7.00	\$ 13,709.56	\$ 2,400.00	\$ 99.60	Loc 99.60
	240.40	61,574.00	675.40	577.94	876.96	7.00	13,709.56	2,400.00	99.60	Sta
										Fer
										Tr
										EXPE
										Instru
										Tea
										Oth
										Purc
										Purc
										Tuili
										Othe
										Text
										Supt
										Tr
										Suppt
										Salk
										Salk
										Salk
										Oth
										Salk
										Salk
										Oth
										Purc
										Purc
										Corr
										Purc
										Purc
										Othe
										Ren
										Trav
										Othe
										Suppt
										Tr
										Facilli
										Bulk
										Instr
										Non
										Tr
										Other
										Tr
										C
										Total
	240.40	61,574.00	675.40	577.94	876.96	7.00	13,709.56	2,400.00	99.60	99.60
										Exces
										Exp
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**NUES:**  
 al Sources  
 te Sources  
 Jeral Sources  
 Total Revenues

**NDITURES:**  
 ction:  
 chers Salaries  
 ar Salaries for Instruction  
 hased Professional - Technical Services  
 hased Professional - Educational Services  
 on  
 ir Purchased Services (400-500 series)  
 books  
 files  
 Total Instruction

rt Services:  
 ries of Program Directors  
 ries of Other Professional Staff  
 ries of Secretarial and Clerical Staff  
 ar Salaries  
 ries - Community Parent Involvement  
 ries of Master Teachers  
 ar Support Services - Employee Benefits  
 hased Professional - Technical Services  
 hased Professional - Educational Services  
 racted Pre-K  
 hased Professional - Educational Services - Head Start  
 ir Purchased Services (400-500 series)  
 tals  
 /el  
 ir Objects  
 files & Materials  
 Total Support Services

ies Acquisitions and Construction Services:  
 lings  
 uctional Equipment  
 - Instructional Equipment  
 Total Facilities Acquisitions and Const. Services:  
 Financing Sources (Uses)  
 Transfer from General Fund  
 Contribution to School Based Budgets

Outflows  
 s (Deficiency) of Revenues Over (Under)  
 enditures 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, 2023**

	Vineland Municipal Alliance	Walmart Grant	Wheaton Arts Grant	Student Activity Account Funds	Scholarship Funds	Totals 2022
<b>REVENUES:</b>						
Local Sources	\$ 3,635.00	\$ 107.97	\$ 480.78	\$ 808,102.69	\$ 466.15	\$ 893,421.13
State Sources						18,967,467.53
Federal Sources						20,994,196.46
<b>Total Revenues</b>	<b>3,635.00</b>	<b>107.97</b>	<b>480.78</b>	<b>808,102.69</b>	<b>466.15</b>	<b>40,855,085.12</b>
<b>EXPENDITURES:</b>						
Instruction:						
Teachers Salaries						4,367,782.04
Teacher Salaries for Instruction						416,907.81
Classified Professional - Technical Services						8,814.00
Classified Professional - Educational Services						1,066,780.02
Books						517,454.00
Classified Purchased Services (400-500 series)			480.78			1,671,236.43
Classified Instruction			480.78			1,385,107.56
<b>Total Instruction</b>			<b>480.78</b>			<b>2,888,959.65</b>
Classified Instruction			480.78			12,123,041.51
Classified Support Services:						
Classified Support Services - Program Directors						332,298.20
Classified Support Services - Other Professional Staff						846,766.83
Classified Support Services - Secretarial and Clerical Staff						166,583.56
Classified Support Services - Salaries						859,580.53
Classified Support Services - Community Parent Involvement						33,641.85
Classified Support Services - Master Teachers						399,335.30
Classified Support Services - Employee Benefits						4,088,064.94
Classified Professional - Technical Services						617,081.75
Classified Professional - Educational Services						558,843.08
Classified Pre-K						11,827,155.45
Classified Professional - Educational Services - Head Start						741,600.00
Classified Purchased Services (400-500 series)						17,954.77
<b>Total Support Services</b>						<b>124,550.22</b>
Classified Support Services						3,107.34
Classified Support Services - Objects						77,089.67
Classified Support Services - Materials						1,350,929.12
<b>Total Support Services</b>	<b>3,635.00</b>	<b>107.97</b>		<b>688,145.62</b>	<b>27,066.78</b>	<b>22,044,562.63</b>
Classified Support Services						4,127,210.83
Classified Support Services - Acquisitions and Construction Services:						763,672.83
Classified Support Services - Acquisitions						105,748.44
Classified Support Services - Instructional Equipment						4,996,632.10
Classified Support Services - Instructional Equipment						1,201,322.00
Classified Support Services - Facilities Acquisitions and Const. Services:						(2,798,814.44)
Classified Support Services - Financing Sources (Uses)						(1,597,492.44)
Classified Support Services - Transfer from General Fund						40,761,728.68
Classified Support Services - Contribution to School Based Budgets						
<b>Total Expenditures</b>	<b>3,635.00</b>	<b>107.97</b>	<b>480.78</b>	<b>688,145.62</b>	<b>27,066.78</b>	<b>40,761,728.68</b>
<b>Surplus (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 119,957.07</b>	<b>\$ (26,600.63)</b>	<b>\$ 93,356.44</b>

**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Schedule of Preschool Education Aid**  
**Budgetary Basis**  
**For the Year Ended June 30, 2023**

<u>District-Wide Total</u>	<u>Total</u>		
	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>EXPENDITURES:</b>			
Instruction:			
Salaries of Teachers	\$ 1,508,798.90	\$ 1,491,521.38	\$ 17,277.52
Other Salaries for Instruction	227,968.00	139,860.25	88,107.75
Purchased Professional - Educational Services	459,176.10	382,850.43	76,325.67
Tuition	517,454.00	517,454.00	-
Other Purchased Services (400-500 series)	65,000.00	43,464.92	21,535.08
Supplies	307,241.00	-	307,241.00
<b>Total Instruction</b>	<u>3,085,638.00</u>	<u>2,575,150.98</u>	<u>510,487.02</u>
Support Services:			
Salaries of Program Directors	325,150.78	325,150.70	0.08
Salaries of Other Professional Staff	517,224.02	517,224.02	-
Salaries of Secretarial and Clerical Staff	124,629.66	124,629.66	-
Other Salaries	218,678.97	218,678.97	-
Salaries - Community Parent Involvement	65,004.00	33,641.85	31,362.15
Salaries of Master Teachers	430,143.57	399,335.30	30,808.27
Other Support Services - Employee Benefits	1,362,100.00	1,362,099.96	0.04
Contracted Pre-K	11,848,857.00	11,827,155.45	21,701.55
Purchased Professional - Educational Services - Head Start	741,600.00	741,600.00	-
Purchased Professional - Educational Services	122,242.00	122,242.00	-
Rentals	115,000.00	106,550.22	8,449.78
Travel	250.00	-	250.00
Supplies and Materials	35,973.00	7,372.31	28,600.69
<b>Total Support Services</b>	<u>15,906,853.00</u>	<u>15,785,680.44</u>	<u>121,172.56</u>
<b>Total Expenditures</b>	<u>\$ 18,992,491.00</u>	<u>\$ 18,360,831.42</u>	<u>\$ 631,659.58</u>

**CALCULATION OF BUDGET & CARRYOVER**

Total 2022-23 Preschool Education Aid Allocation	\$ 17,331,702.00
Add: Actual Carryover June 30, 2022	926,857.52
	<u>18,258,559.52</u>
Add: Budgeted Transfer from the General Fund	1,201,322.00
Add: Refund of Prior Year Overpayment	25,028.29
	<u>19,484,909.81</u>
Total Preschool Education Aid Funds Available for 2022/2023 Budget	19,484,909.81
Less: 2022/2023 Budgeted Preschool Education Aid - Prior Year Budget Carryover	<u>(18,992,491.00)</u>
Available & Unbudgeted Preschool Education Aid Funds, June 30, 2023	492,418.81
Add: June 30, 2023 Unexpended Preschool Education Aid	631,659.58
2022-2023 Carryover - Preschool Education Aid	<u>\$ 1,124,078.39</u>
2022-23 Preschool Education Carryover Budgeted for Preschool Programs 2023-2024	<u>\$ 462,612.00</u>



## **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, 2023**

Revenues and Other Financing Sources:	
State Sources - SDA Grants	\$ -
Total Revenues and Other Financing Sources	<u>-</u>
Expenditures and Other Financing Uses:	
Purchased Professional and Technical Services	-
Construction Services	115,723.68
Total Expenditures and Other Financing Uses	<u>115,723.68</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(115,723.68)
Fund Balance, July 1	217,126.61
Fund Balance, June 30	\$ <u>101,402.93</u>

**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, 2023**

	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	1,695,972.42
Construction services	9,871,967.88	115,723.68	9,987,691.56	10,084,034.24
Total Expenditures and Other Financing Uses	11,567,940.30	115,723.68	11,683,663.98	11,780,006.66
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 212,066.36	\$ (115,723.68)	\$ 96,342.68	\$ -
Additional Project Information:				
Project Number	5390-050-12-0ACK			
Grant Date	2002			
Bond Authorization Date	N/A			
Bonds Authorized	-			
Bonds Issued	-			
Original Authorized Cost	9,442,525.96			
Additional Authorized Cost	2,337,480.70			
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, 2023**

	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, 2023

	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	<u>17,942,514.03</u>	<u>-</u>	<u>17,942,514.03</u>	<u>17,942,514.03</u>
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	<u>17,942,514.03</u>	<u>-</u>	<u>17,942,514.03</u>	<u>17,942,514.03</u>
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, 2023**

Project Title / Issue	Original Date	Appropriations	Expenditures to Date		Unexpended Balance 06/30/23
			Prior Years	Current Year	
SDA Grants: (SDA Managed Projects)					
Vineland Senior High School South	2002	\$ 11,780,006.66	\$ 11,567,940.30	\$ 115,723.68	\$ 96,342.68
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
<b>Total</b>		<b>\$ 74,317,662.70</b>	<b>\$ 74,100,536.09</b>	<b>\$ 115,723.68</b>	<b>\$ 101,402.93</b>



**PROPRIETARY FUND DETAIL  
STATEMENTS**

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

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

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



## **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, 2023**

Description	Amount of Original Issue	Balance		Issued Current Year	Retired Current Year	Balance June 30, 2023
		June 30, 2022	June 30, 2023			
18-19 Passenger Buses/Dodge Caravans/Box Truck/Security Vehicle	\$ 782,300.00	\$ 167,583.41	\$ -	\$ -	\$ 167,583.41	\$ -
19-20 10-54 Passenger Buses	937,390.20	421,482.98			138,093.48	283,389.50
20-21 22-54 Passenger Buses/6 Special Ed Buses	2,931,114.00	2,089,724.37			424,430.38	1,665,293.99
20-21 Other Vehicles	731,570.00	444,227.30			145,590.91	298,636.39
20-21 Bus Yard	3,165,000.00	1,925,000.00			635,000.00	1,290,000.00
21-22 28 Buses	2,788,015.20	2,385,451.10			383,957.25	2,001,493.85
		<u>\$ 7,433,469.16</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,894,655.43</u>	<u>\$ 5,538,813.73</u>



## **Statistical Section**



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

	Fiscal Year Ending June 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Governmental activities</b>										
Invested in capital assets, net of related debt	149,435,022.86	144,815,292.85	146,756,588.00	163,946,822.88	184,391,239.36	184,391,239.36	168,072,684.25	163,763,947.43	164,373,485.24	169,761,595.08
Restricted	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	33,042,733.60
Unrestricted	(74,902,098.91)	(78,110,885.29)	(83,305,199.00)	(87,982,122.57)	(83,066,389.16)	(83,066,389.16)	(85,040,312.24)	(78,950,620.48)	(68,112,602.55)	(63,484,387.75)
Total governmental activities net position	90,697,040.67	81,849,196.93	79,274,660.00	92,632,707.20	111,887,329.52	111,887,329.52	104,504,281.59	115,191,739.75	127,518,280.19	139,319,940.93
<b>Business-type activities</b>										
Invested in capital assets, net of related debt	469,432.66	389,432.66	362,366.00	374,135.92	323,043.92	246,242.48	184,663.16	122,587.02	60,510.58	224,465.73
Unrestricted	(399,991.88)	(625,373.19)	(362,521.00)	(499,913.34)	(536,935.21)	(5,309,079.36)	(693,762.69)	(260,223.16)	2,175,419.64	2,495,161.60
Total business-type activities net position	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	2,719,627.33
<b>District-wide</b>										
Invested in capital assets, net of related debt	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	169,986,060.81
Restricted	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	33,042,733.60
Unrestricted	(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)	(60,989,226.15)
Total district net position	90,766,481.45	81,613,256.40	79,274,505.00	92,503,929.78	111,673,438.23	106,824,492.65	103,995,182.06	115,054,103.61	129,754,210.41	142,039,568.26

(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*

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Expenses</b>										
Governmental activities										
Instruction										
Regular	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	82,063,316.31
Special education	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	28,787,359.32
Other special education	7,827,459.96	9,018,734.57	9,119,523.00	9,372,179.12	9,462,225.56	8,734,139.95	6,523,639.63	7,063,717.17	6,337,294.67	5,965,248.95
Other instruction	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	2,254,424.33
Nonpublic school programs										
Adult/continuing education programs										
Support Services:										
Tuition	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	5,525,392.16
Student & instruction related services	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	51,020,921.94
General administration	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	6,345,145.47
School Administrative Services	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	5,519,349.93
Central Services										
Administrative information technology										
Plant Operations and Maintenance	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	22,342,987.92
Pupil transportation	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	13,290,404.15
Other support services										
Internal Service Fund				5,180,247.66	5,596,335.55	7,296,983.27	6,817,622.15	2,803,648.82	7,156,871.39	431,648.68
Special Schools	22,365.74	1,100.00								
Transfer to Charter School	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	5,036,596.00
Interest on long-term debt									46,809.77	86,176.88
Unallocated depreciation										
Total governmental activities expenses	208,417,070.62	231,878,210.87	237,058,901.00	256,591,225.02	264,122,135.81	252,722,601.47	235,711,968.35	247,904,626.02	240,855,478.91	228,668,972.04
Business-type activities:										
Food service	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	6,949,535.53
Child Care										
Supplemental Educational Services										
Total business-type activities expense	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	6,949,535.53
Total district expenses	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	235,618,507.57
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
Instruction (tuition)	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	1,337,507.64
Internal Service Fund				5,262,619.51	6,291,407.02	7,024,864.68	6,871,672.77	2,749,853.37	7,253,534.34	-
Operating grants and contributions	26,793,661.29	59,449,345.05	72,466,859.00	102,584,963.63	113,157,209.89	79,779,809.80	60,751,177.20	91,797,025.23	75,997,817.93	67,253,892.04
Capital grants and contributions										
Total governmental activities program revenues	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	68,591,399.68
<b>Program Revenues (cont'd)</b>										
Business-type activities:										
Charges for services:										
Food service	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	944,745.87
Child care										
Supplemental Educational Services										
Operating grants and contributions	5,134,644.44	5,075,124.52	5,388,323.00	5,422,557.83	5,235,973.01	5,179,587.09	4,493,114.87	3,867,921.01	7,918,567.40	6,485,988.21
Capital grants and contributions										
Total business-type activities program revenues	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	7,430,734.08
Total district program revenues	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	76,022,133.76
<b>Net (Expense)/Revenue</b>										
Governmental activities	(179,695,483.48)	(170,501,754.46)	(163,200,452.00)	(147,998,227.58)	(149,584,401.91)	(165,029,573.08)	(167,146,909.73)	(152,417,400.63)	(156,314,865.45)	(160,077,572.36)
Business-type activities	(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	481,198.55
Total district-wide net expense	(180,217,321.41)	(171,062,737.79)	(163,251,383.00)	(148,128,775.05)	(149,802,754.64)	(165,205,244.03)	(167,263,066.31)	(152,046,345.17)	(153,941,925.35)	(158,886,373.81)
<b>General Revenues and Other Changes in Net Assets</b>										
Governmental activities:										

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Property taxes levied for general purposes, net	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	25,791,372.00	27,788,147.00
Federal and State Aid Not Restricted	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	142,175,128.94
Tuition Received										
Investment earnings	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	838,155.94	961,602.18	1,915,957.16
Miscellaneous income										
Bad Debt Expense										
Capital Contributions		(250,000.00)	(250,000.00)		(125,777.42)					
Transfers										
Special Item - Judgment Against the District										
Special Item - Loss on disposition of assets								(2,338,492.93)	(2,338,492.93)	
Total governmental activities	173,910,719.00	161,653,910.72	160,625,915.00	161,356,275.02	162,839,024.23	162,034,634.20	162,758,800.68	161,866,833.86	165,374,912.96	171,879,233.10
Business-type activities:										
Investment earnings	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	2,498.56
Miscellaneous										
Capital Contributions										
Transfers		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	9,529.49	255,602.02	286,716.00	4,925.13	130,238.86	(9,889.00)	6,508.70	407.93	626.26	2,498.56
Total district-wide	173,920,248.49	161,909,512.74	160,912,631.00	161,361,200.15	162,969,263.09	162,024,745.20	162,765,309.38	161,867,241.79	165,375,539.22	171,881,731.66
<b>Change in Net Position</b>										
Governmental activities	(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	9,060,047.51	11,801,660.74
Business-type activities	(612,308.44)	(305,381.31)	235,785.00	(125,622.34)	(88,113.87)	(185,559.95)	(109,647.88)	371,463.39	2,373,566.36	483,697.11
Total district	(6,297,072.92)	(9,153,225.05)	(2,338,752.00)	13,232,425.10	19,166,508.45	(3,180,498.83)	(4,497,756.93)	9,820,896.62	11,433,613.87	12,285,357.85

Source: ACFR, A-2

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>General Fund</b>										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	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	26,301,276.11
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	1,547,319.66	2,626,321.23	6,478,402.35
Unassigned	(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)	(9,065,938.49)
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-
Total general fund	<u>\$ 9,882,927.77</u>	<u>\$ 7,761,008.07</u>	<u>\$ 7,210,737.00</u>	<u>\$ 8,015,952.98</u>	<u>\$ 6,904,307.09</u>	<u>\$ 2,004,778.13</u>	<u>\$ 13,061,080.00</u>	<u>\$ 23,688,072.79</u>	<u>\$ 25,400,764.85</u>	<u>\$ 23,713,739.97</u>
<b>All Other Governmental Funds</b>										
Nonspendable	26,848.11	26,842.93	26,838.00	26,858.29	26,848.01	26,867.83	26,864.51	5,619,640.77	-	701,595.46
Restricted	-	-	-	-	-	-	-	-	-	-
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)	(609,234.49)
Permanent fund	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 6,175.97</u>	<u>\$ (359,564.18)</u>	<u>\$ (574,427.00)</u>	<u>\$ (370,524.58)</u>	<u>\$ (274,788.90)</u>	<u>\$ (635,679.14)</u>	<u>\$ (645,275.87)</u>	<u>\$ 5,474,816.85</u>	<u>\$ (198,073.66)</u>	<u>\$ 92,360.97</u>

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

Source: ACFR, B-1



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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>										
Tax levy	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	27,788,147.00
Tuition charges	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	1,337,507.64
Miscellaneous	1,379,265.56	2,154,499.99	788,045.00	643,374.27	1,424,863.62	1,330,824.48	1,036,226.34	1,347,284.17	2,863,155.84	2,863,155.84
Federal sources	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	28,408,699.85
State sources	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	197,368,296.45
Local sources	17,511.89									
Total revenue	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	257,765,806.78
<b>Expenditures</b>										
Instruction										
Regular instruction	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	57,437,746.28
Special education instruction	16,745,116.46	17,133,173.41	17,874,363.00	17,089,933.91	17,274,625.95	17,045,707.25	17,761,318.08	17,326,790.59	19,041,228.61	20,148,844.99
Other special instruction	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	4,175,196.31
Other instruction	2,292,478.47	1,948,340.60	2,020,872.00	2,460,885.82	2,993,542.86	3,467,557.44	3,790,751.07	3,652,796.23	1,669,222.64	1,577,916.40
Adult/continuing education										
Support Services:										
Tuition	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	5,525,392.16
Student & inst. related services	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	35,710,557.41
General administration	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	5,881,974.06
School administrative services	5,468,991.55	5,468,328.80	5,222,006.00	4,982,315.92	4,806,278.41	4,637,292.02	4,563,176.39	4,601,403.63	4,848,159.78	5,116,458.44
Central services										
Admin. information technology	14,805,372.71	15,720,670.33	14,140,668.00	14,658,123.84	15,266,925.24	15,593,112.83	12,753,663.98	14,517,421.49	16,206,161.43	17,178,753.20
Plant operations and maintenance	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	13,786,294.41
Pupil transportation										
Other Support Services										
Employee benefits	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	72,136,780.59
Special Schools	15,807.88	1,100.00								
Transfer to Charter School	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	5,036,596.00
Capital outlay	2,790,213.29	3,146,385.06	8,663,250.00	23,071,728.10	23,361,432.21	7,136,975.88	61,203.65	1,207,002.19	6,032,171.74	15,449,886.78
Total expenditures	204,243,495.70	208,139,420.98	211,957,455.00	227,865,581.54	231,970,525.32	222,769,891.11	202,903,692.39	215,801,943.00	238,528,910.69	259,162,397.03
Excess (Deficiency) of revenues over (under) expenditures	(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	(1,396,590.25)
<b>Other Financing sources (uses)</b>										
Transfers in	1,456,429.80									
Transfers out	(1,456,429.80)	(250,000.00)	(250,000.00)		(125,777.42)			1,201,322.00		
Prior Year Grantor Adjustment										
Total other financing sources (uses)		(250,000.00)	(250,000.00)		(125,777.42)			1,201,322.00		
Net change in fund balances	(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	11,090,741.81	1,659,442.32	(1,396,590.25)
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	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
AlphaBest										
Advertising Fees - Buses				17,823.84	16,859.00	7,499.83	11,463.66		9,665.97	\$ 123,716.27
Auction Proceeds							757.25	1,919.45		7,250.49
Bid Deposits										
Book Fines	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			24,546.17
Energy Curtailment					22,729.98		23,409.43			
E-Rate Refunds					145,332.27		45,120.00			
Fees - Telephone Mice Agreement										
Fines							10.00			
GED Testing Fees	18,190.00	300.00					2,100.00			
General Election							8,025.31			
GOV Deals							68,004.82	24,108.78	20,722.31	18,274.42
Interest on Investments	88,324.59	98,622.28	84,374.00	89,938.72	88,516.00	97,029.16				
Internet Services										
Legal Settlements										
NEJA Reimburs-Teacher										
OPRA Requests	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	1,124,009.89
Other							62,417.08	155,406.31	132,203.36	296,115.95
Printing Fees							98.00			
Prior Year Refunds										
Proceeds from Auction										
Proceeds - School Sale										
Refunds	268,399.67	1,490,139.00	274,872.00	178,297.70	223,010.00	67,791.94	132,149.43			
Rentals	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	53,552.04
Restitution							322.00			
Sale of Property							521,782.20	299,788.33	56,412.08	175,953.00
Sale of Vehicle							2,000.00			
Sales of DVDs/CDs									817.00	571.20
Scrap Metal Proceeds					2,928.55	1,752.03	2,190.17			
Television - CC Tech							43,000.00			
Textbook Sales and Rentals							588.65			
Transcripts										
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	91,967.73
	<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>	<u>\$ 1,915,957.16</u>

Source: School District records

See Accompanying Auditor's Report

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

Fiscal Year Ended June 30,	Vacant Land	Residential	Farm Reg.	Qfarm	Commercial <sup>a</sup>	Industrial <sup>a</sup>	Apartment	Total Assessed Value	Less: Tax-Exempt Property	Public Utilities <sup>b</sup>	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate <sup>c</sup>
2014	57,554,700	2,505,624,400	63,008,000	4,649,700	974,754,000	276,566,400	120,686,900	4,002,844,100	14,816,100	10,775,641	3,988,803,641	4,071,458,065	0.544
2015	51,454,700	2,519,843,200	62,584,200	4,754,500	902,169,700	265,516,800	117,284,000	3,923,607,100	13,791,700	10,145,097	3,910,960,497	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	3,869,576,800	12,695,400	9,575,787	3,856,457,187	4,205,650,115	0.581
2017	51,680,600	2,535,586,900	51,511,500	4,706,800	862,766,800	249,865,900	111,567,700	3,867,666,200	12,698,100	-	3,854,968,100	4,111,012,539	0.599
2018	50,549,800	2,541,229,400	50,894,500	4,681,900	843,347,100	234,393,000	110,943,600	3,836,039,300	13,944,300	-	3,822,095,000	4,154,327,413	0.622
2019	51,663,100	2,542,578,900	50,080,200	4,599,900	857,760,300	238,590,200	108,893,300	3,854,165,900	15,939,100	-	3,838,226,800	4,153,598,156	0.644
2020	49,118,500	2,547,575,400	49,614,200	4,687,700	841,739,200	247,273,900	108,893,300	3,848,902,200	16,156,700	-	3,832,745,500	3,989,113,995	0.671
2021	51,219,500	2,557,141,900	47,404,700	4,570,900	822,883,500	256,354,800	109,099,400	3,848,674,700	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	109,099,400	3,873,684,600	16,292,000	-	3,857,392,600	4,344,605,653	0.721
2023	54,280,000	2,584,636,500	42,834,600	4,643,400	820,450,000	289,923,300	108,859,400	3,905,627,200	16,307,000	-	3,905,627,200	5,026,060,479	0.765

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

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

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

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

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

R = Revaluation

Source: Municipal Tax Assessor

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

Fiscal Year Ended June 30,	City of Vineland School District Direct Rate (From J-6)			Overlapping Rates				Total Direct and Overlapping Tax Rate
	Basic Rate <sup>a</sup>	General Obligation Debt Service <sup>b</sup>	Total Direct School Tax Rate	City of Vineland	Cumberland County	Special Districts	Open Space	
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
2023	0.765	-	0.765	1.093	1.250	0.042	0.013	3.163

<sup>a</sup> The district's basic tax rate is calculated from the A4F form which is submitted with the budget and the Net valuation taxable.  
<sup>b</sup> Rates for debt service are based on each year's requirements.

**Source: Municipal Tax Collector**

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

	2023				2013			
	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value		Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value	
Cumberland Mall Association	\$ 60,000,000.00	1	1.54%		\$ 100,802,800.00	1	2.52%	
Wal-Mart Real Estate Business Tr	18,500,000.00	2	0.47%		23,572,100.00	3	0.59%	
LBW Vineland, LLC	17,579,600.00	3	0.45%		22,854,300.00	4	0.57%	
Levari Brothers Realty, LLC	15,907,200.00	4					0.00%	
Lucca Freezer & Cold Storage LLC	14,497,300.00	5	0.37%					
Berks County Real Estate Associates LLC	11,350,000.00	6	0.29%		18,140,800.00	5	0.45%	
NA Real Property Associates LLC	10,697,400.00	7	0.27%					
Landis Avenue Properties LLC	10,549,200.00	8	0.27%		12,346,400.00	10	0.00%	
Frank's Realty Co.	10,500,000.00	9	0.27%					
UMH NJ Fairview Manor LLC	10,328,500.00	10	0.26%					
Vineland Construction Corp					49,888,500.00	2	1.25%	
General Mills Operations		2	0.00%		14,676,400.00	6	0.37%	
Safeway Storage Real Estate LLC					14,500,000.00	7	0.36%	
BDGS Inc.					14,062,700.00	8	0.35%	
Maintree Shopping/Office Center					13,200,000.00	9	0.33%	
<b>Total</b>	<b>\$ 179,909,200</b>		<b>4.20%</b>		<b>\$ 284,044,000.00</b>		<b>6.79%</b>	
<b>Total Assessed Value</b>				<b>\$ 3,905,627,200.00</b>				<b>\$ 3,998,803,641.00</b>

**2023 Source: DataUniverse (public service provided by Asbury Park Press)**

2014 Source: Exhibit J-8 from ACFR Fiscal Year Ending 2014

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

Unaudited

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy <sup>a</sup>		Collections in Subsequent Years
		Amount	Percentage of Levy	
2014	21,731,439.00	21,731,439.00	100.00%	
2015	21,731,439.00	21,731,439.00	100.00%	
2016	22,166,068.00	22,166,068.00	100.00%	
2017	22,609,389.00	22,609,389.00	100.00%	
2018	23,061,577.00	23,061,577.00	100.00%	
2019	23,753,425.00	23,753,425.00	100.00%	
2020	24,703,562.00	24,703,562.00	100.00%	
2021	25,691,704.00	25,691,704.00	100.00%	
2022	26,719,372.00	26,719,372.00	100.00%	
2023	27,788,147.00	27,788,147.00	100.00%	

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

<sup>a</sup> School taxes are collected by the Municipal Tax Collector. Under New Jersey State Statute, a municipality is required to remit to the school district the entire property tax balance, in the amount voted upon or certified prior to the end of the school year.

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

Unaudited

Fiscal Year Ended June 30,	Governmental Activities				Business-Type Activities				Percentage of Personal Income <sup>a</sup>	Per Capita <sup>a</sup>
	General Obligation Bonds	Capital Leases	Compensated Absences Payable	Net OPEB Obligation	Net Pension Liability	Compensated Absences Payable	Total District	Income <sup>a</sup>		
2014	-	-	6,764,129.93	596,606.00	61,510,802.00	303,746.22	69,175,284.15	3.15%	1,140.26	
2015	-	-	8,448,556.81	565,118.00	61,510,802.00	317,630.24	70,842,107.05	3.18%	1,166.36	
2016	-	-	8,109,334.81	543,477.00	65,500,420.00	241,832.00	74,395,063.81	3.25%	1,231.28	
2017	-	-	8,294,520.93	481,920.00	89,388,834.00	296,255.39	98,461,530.32	4.19%	1,638.79	
2018	-	-	8,234,439.35	686,398.00	70,990,034.00	310,911.03	80,221,782.38	3.29%	1,345.75	
2019	-	-	6,416,051.83	704,232.00	56,056,304.00	248,920.14	63,425,507.97	2.88%	1,064.81	
2020	-	-	8,617,248.14	725,764.00	50,703,639.00	236,860.97	60,283,512.11	2.76%	1,020.58	
2021	-	-	9,118,242.45	747,296.00	42,581,156.00	193,855.29	52,640,549.74	2.62%	898.07	
2022	-	-	8,489,521.32	768,828.00	30,220,313.00	221,854.41	39,700,516.73	2.62%	649.17	
2023	-	-	8,077,565.24	760,603.00	38,065,608.00	151,878.04	47,055,654.28	1.64%	777.90	

<sup>a</sup> School District records

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

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

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

Fiscal Year Ended June 30,	General Bonded Debt Outstanding		Deductions	Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value <sup>a</sup> of Property	Per Capita <sup>b</sup>
	General Obligation Bonds					
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, 2023**

*Unaudited*

	Gross Debt (Deductions)	Statutory Net Debt Outstanding	Estimated Percentage Applicable	Net Debt Outstanding Allocated to Vineland City
Municipal Debt:				
Vineland City - a	\$ 122,079,363.19	\$ 122,079,363.19	100.00%	\$ -
	<u>122,079,363.19</u>	<u>122,079,363.19</u>		<u>-</u>
Overlapping Debt Apportioned to the Municipality:				
County of Cumberland:				
General - b	85,348,216.54		1.78%	85,348,216.54
	<u>\$ 207,427,579.73</u>	<u>\$ 122,079,363.19</u>		<u>\$ 85,348,216.54</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 2023 Table of Equalized Valuations, which is supplied by the New Jersey Division of

CITY OF VINELAND SCHOOL DISTRICT  
 LEGAL DEBT MARGIN INFORMATION,  
 LAST TEN FISCAL YEARS  
*Unaudited*

Legal Debt Margin Calculation for Calendar Year 2022

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Equalized valuation basis										
2023		\$ 5,253,029,186.00								
2022		4,877,835,862.00								
2021		4,236,073,837.00								
	[A]	<u>14,366,938,885.00</u>								
Average equalized valuation of taxable property	[A/3]	4,788,979,628.33								
Debt limit (4 % of average equalization value)	[B]	191,559,185.13	<b>b</b>							
Total Net Debt Applicable to Limit	[C]	-								
Legal debt margin	[B-C]	<u>191,559,185.13</u>								
Debt limit		\$ 191,559,185.13		\$ 162,364,665.77	\$ 160,265,568.67	\$ 159,564,559.81	\$ 164,116,851.00	\$ 163,314,780.00	\$ 162,859,867.73	\$ 163,598,284.00
Total net debt applicable to limit		-	-	-	-	-	-	-	-	-
Legal debt margin		\$ 191,559,185.13	160,265,568.67	159,564,559.81	164,116,851.00	163,314,780.00	163,822,946.00	163,314,780.00	162,859,867.73	163,598,284.00
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 <sup>a</sup>	Personal Income <sup>b</sup>	Per Capita Personal Income	Unemployment Rate <sup>c</sup>
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	60,491	2,876,891,469	47,559	4.80%

**Source:**

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

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

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

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

Employer	2023			2014		
	Employees	Rank [Optional]	Percentage of Total Municipal Employment	Employees	Rank [Optional]	Percentage of Total Municipal Employment
AJM Packaging	489	1	1.65%			
Americold (formerly Argo Merchants)	375	2	1.26%			
Corning Glass	281	3	0.95%			
Chemglass Life Science	266	4	0.90%	212	6	0.82%
Elwyn	260	5	0.88%			
Top Quality Baking	233	6	0.79%			
Gerresheimer Glass	209	7	0.70%			
Bridor Inc.	200	8	0.67%			
Home Depot	169	9	0.57%			
Crown Clothing Company	165	10	0.56%	165	10	0.64%
Omni Baking Co.				515	3	2.00%
Training Schl at Vine/Elwyn NJ				471	4	1.83%
General Mills/Progresso Foods				400	5	1.55%
City of Vineland				720	2	2.80%
City of Vineland School District (a)				2,030	1	7.88%
Sun National Bank				207	7	0.80%
Griswold Special Care				179	8	0.70%
Healthsouth Rehabilitation Hospital				170	9	0.66%
	<u>2,647</u>		<u>8.92%</u>	<u>5,069</u>		<u>19.68%</u>
Total municipal employment =	29,667			25,754		

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

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

<u>Function/Program</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>	<u>2023</u>
Instruction										
Regular	1,187	633	620	614	570	848	599	603	621	n/a
Special education	-	505	501	486	510	-	360	352	186	n/a
Other special education	-	19	9	9	7	-	-	-	51	n/a
Vocational	-	-	-	-	-	-	-	-	-	n/a
Other instruction	-	-	-	-	-	-	8	6	28	n/a
Nonpublic school programs	-	-	-	-	-	-	-	-	-	n/a
Adult/continuing education programs	-	-	-	-	-	-	-	-	-	n/a
Support Services:										
Student & instruction related services	213	212	214	203	196	239	169	168	196	n/a
General administration	5	5	5	5	5	5	5	5	6	n/a
School administrative services	69	93	78	67	69	46	65	64	32	n/a
Other administrative services										
Central services	34	34	30	29	28	47	28	28	37	n/a
Administrative Information Technology	15	15	7	5	5	3	3	2	2	n/a
Plant operations and maintenance	204	201	188	173	171	94	97	166	78	n/a
Pupil transportation	171	171	185	183	180	122	113	165	139	n/a
Other support services	48	-	-	-	-	99	55	-	85	n/a
Special Schools	-	-	-	-	-	-	-	-	-	n/a
Food Service	84	83	75	71	68	31	58	33	19	n/a
Child Care										
<b>Total</b>	<b>2,030</b>	<b>1,971</b>	<b>1,912</b>	<b>1,845</b>	<b>1,809</b>	<b>1,534</b>	<b>1,560</b>	<b>1,592</b>	<b>1,480</b>	<b>-</b>

Source: School District Records

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

Fiscal Year	Enrollment	Operating Expenditures <sup>a</sup>	Cost Per Pupil	Percentage Change	Teaching Staff <sup>b</sup>	Pupil/Teacher Ratio			Average Daily Enrollment (ADE) <sup>c</sup>	Average Daily Attendance (ADA) <sup>c</sup>	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	High School				
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	11.32	15.60	14.01	N/A	N/A	N/A	N/A
2023	9,482	259,162,397.03	27,332.04	19.32%	813	N/A	N/A	N/A	9,546.60	8,597.16	0.75%	90.05%

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												
	Sabaler	Dyppolito	Petway	Memmes	Dane Base	Johnstone	Wintlow	Durand	Dalago Pk Cr	Leuchter	Oak & Main Pk Cr (4)	E Vineland K Center	Wallace	Veteran's Memorial	Landis	Pilla	Rossi	Cunningham	Vineland High School - South	Vineland High School - North								
2.014	40,000	82,747	75,860	74,300	64,690	70,883	64,690	64,690	57,397	45,430	44,111	26,980	188	8,200	4,420	119,300	98,250	735	716	716	76,000	628	36,405	320	235,350	1,316	229,580	1,153
	180	460	620	556	563	563	361	447	519	488	460	188	95	8,200	4,420	119,300	98,250	735	716	716	76,000	628	36,405	320	235,350	1,316	229,580	1,153
2.015	40,000	82,747	75,860	74,300	64,690	70,883	64,690	64,690	57,397	45,430	44,111	26,980	188	8,200	4,420	119,300	98,250	735	716	716	76,000	628	36,405	320	235,350	1,316	229,580	1,153
	180	460	620	556	563	563	361	447	519	488	460	188	95	8,200	4,420	119,300	98,250	735	716	716	76,000	628	36,405	320	235,350	1,316	229,580	1,153
2.016	40,000	82,747	75,860	74,300	64,690	70,883	64,690	64,690	57,397	45,430	44,111	26,980	188	8,200	4,420	119,300	98,250	735	716	716	76,000	628	36,405	320	235,350	1,316	229,580	1,153
	180	1,285,109	609	555	361	563	361	447	519	488	460	188	95	8,200	4,420	119,300	98,250	735	716	716	76,000	628	36,405	320	235,350	1,316	229,580	1,153
2.017	40,000	82,747	75,860	74,300	64,690	70,883	64,690	64,690	57,397	45,430	44,111	26,980	188	8,200	4,420	119,300	98,250	735	716	716	76,000	628	36,405	320	235,350	1,316	229,580	1,153
	180	460	620	556	563	563	361	447	519	488	460	188	95	8,200	4,420	119,300	98,250	735	716	716	76,000	628	36,405	320	235,350	1,316	229,580	1,153
2.018	156	787	641	561	364	594	427	455	504	504	241	259	259	8,200	4,420	658	746	213	658	746	568	568	1,166	1,166	1,166	1,166	1,304	1,304
2.019	-	82,747	75,860	74,300	64,690	70,883	64,690	64,690	57,397	45,430	44,111	26,980	188	8,200	4,420	119,300	98,250	735	716	716	76,000	628	36,405	320	235,350	1,316	229,580	1,153
	-	460	620	556	361	563	361	447	519	488	460	188	95	8,200	4,420	119,300	98,250	735	716	716	76,000	628	36,405	320	235,350	1,316	229,580	1,153
2.020	-	850	564	538	272	556	155	468	533	313	313	-	-	8,200	4,420	756	790	681	681	790	681	639	-	-	1,248	1,248	1,248	1,248
	-	460	620	556	361	563	361	447	519	488	460	188	95	8,200	4,420	119,300	98,250	735	716	716	76,000	628	36,405	320	235,350	1,316	229,580	1,153
2.021	-	82,747	75,860	74,300	64,690	70,883	64,690	64,690	57,397	45,430	44,111	26,980	188	8,200	4,420	119,300	98,250	735	716	716	76,000	628	36,405	320	235,350	1,316	229,580	1,153
	-	460	620	556	361	563	361	447	519	488	460	188	95	8,200	4,420	119,300	98,250	735	716	716	76,000	628	36,405	320	235,350	1,316	229,580	1,153
2.022	-	775	473	499	587	587	260	183	461	489	208	-	-	8,200	4,420	784	813	-	813	813	681	622	-	-	1,183	1,183	1,403	1,403
	-	460	620	556	361	563	361	447	519	488	460	188	95	8,200	4,420	119,300	98,250	735	716	716	76,000	628	36,405	320	235,350	1,316	229,580	1,153
2.023	-	82,747	75,860	74,300	64,690	70,883	64,690	64,690	57,397	45,430	44,111	26,980	188	8,200	4,420	119,300	98,250	735	716	716	76,000	628	36,405	320	235,350	1,316	229,580	1,153
	-	460	620	556	361	563	361	447	519	488	460	188	95	8,200	4,420	119,300	98,250	735	716	716	76,000	628	36,405	320	235,350	1,316	229,580	1,153
	-	710	483	494	602	602	216	216	453	473	325	-	-	8,200	4,420	778	636	-	636	636	713	609	-	-	1,281	1,281	1,493	1,493

Number of Schools at June 30, 2022  
 Elementary = 9  
 Kindergarten Centers = 2  
 Resource Centers = 3  
 Inland High School = 3  
 Senior High School = 2

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

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

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

UNDISTRIBUTED EXPENDITURES - REQUIRED  
 MAINTENANCE FOR SCHOOL FACILITIES

11-000-261-xxx

* School Facilities	Project # (s)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022
Vineland Senior High - South	N/A	244,296.00	296,012.44	340,073.00	436,519.00	299,905.00	298,604.43	204,691.03	323,725.17	325,658.30	452,452.00
Vineland Senior High - North	N/A	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	292,502.00
Landis Intermediate	N/A	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	166,370.00
Veterans Memorial Intermediate	N/A	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	105,953.00
Dane Barse	N/A	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	41,482.00
Butler Ave PK Center	N/A	780.00	-	-	-	-	-	-	-	-	-
Cunningham Alternative Prog	N/A	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	36,026.00
D'Ipollito Elementary	N/A	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	58,078.00
Wallace Intermediate	N/A	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	101,202.00
Marie Durand Elementary	N/A	56,406.00	39,771.86	68,138.00	108,175.00	92,362.00	71,572.09	49,062.11	77,593.24	78,056.59	131,693.00
East Vineland K Center	N/A	1,498.00	-	-	-	-	-	-	-	-	-
Maurice Fels K Center	N/A	-	-	-	-	-	-	-	-	-	-
Johnstone Elementary	N/A	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	48,991.00
Leuchter PK Center	N/A	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	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	151,803.00
Pilla Middle School	N/A	-	-	-	-	-	110,000.61	75,404.57	119,254.65	119,966.78	21,305.00
Sabater Elementary	N/A	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	119,291.00
Oak and Main PK Center	N/A	1,437.00	221.00	-	6,322.00	-	269.00	184.40	291.63	293.37	-
Dallago Preschool	N/A	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	24,676.00
Petway Elementary	N/A	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	137,520.00
Rossi Intermediate	N/A	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	80,737.00
South Vineland PK Center	N/A	3,611.00	-	-	-	-	-	-	-	-	-
Winslow Elementary	N/A	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	110,523.00
Almond Road Preschool	N/A	167,911.00	13,522.00	6,298.00	10,046.00	601.00	-	-	-	-	-
<b>Total School Facilities</b>		<b>1,621,129.00</b>	<b>1,376,960.48</b>	<b>1,440,731.00</b>	<b>1,585,086.00</b>	<b>1,805,353.00</b>	<b>1,960,292.85</b>	<b>1,343,765.58</b>	<b>2,125,206.70</b>	<b>2,137,897.41</b>	<b>2,080,604.00</b>
<b>Other Facilities</b>		<b>744,823.00</b>	<b>1,243,746.35</b>	<b>1,027,886.00</b>	<b>1,239,947.00</b>	<b>1,115,350.31</b>	<b>917,607.00</b>	<b>629,012.50</b>	<b>994,802.66</b>	<b>1,000,743.13</b>	<b>1,392,888.16</b>
<b>Grand Total</b>		<b>2,365,952.00</b>	<b>2,620,706.83</b>	<b>2,468,617.00</b>	<b>2,825,033.00</b>	<b>2,920,703.31</b>	<b>2,877,899.85</b>	<b>1,972,778.08</b>	<b>3,120,009.36</b>	<b>3,138,640.54</b>	<b>3,473,492.16</b>

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

Source: School District records



**CITY OF VINELAND SCHOOL DISTRICT**  
**INSURANCE SCHEDULE**  
**June 30, 2023**  
*Unaudited*

	Coverage	Deductible
Building and Contents (All Locations)	\$ 500,000,000	\$ 10,000
Boiler and Machinery	54,661,030	10,000/15,000
Errors & Omissions Part A	15,000,000	
Errors & Omissions Part B	100,000/300,000	50,000
General Automobile Liability	16,000,000	1,000
School Board Legal Liability	16,000,000	-
Workers' Compensation	3,000,000	-
Cyber Security	2,000,000	\$50,000 or \$250,000
<b>Relocatables</b>		
Building	379,270,037	10,000
Contents	29,931,660	10,000
Misc Property	6,809,000	10,000
<b>Student Accident Insurance</b>		
Catastrophic	5,000,000	25,000
Compulsory	1,000,000	
Daycare	250,000	aggregate maximum
<b>Official Bonds</b>		
Superintendent for Business	10,000	N/A
Treasurer	675,000	N/A
Asst. Business Administrator	200,000	N/A
<b>Position Schedule Bond</b>		
Principals (each)	5,000	N/A
Asst. Principals (each)	5,000	N/A
Financial Secretary (each)	5,000	N/A
Student Activity Record keeper (each)	5,000	N/A
Principal Accountant-School Board Office	5,000	N/A
Senior Accountant-School Board Office	5,000	N/A
Accountant-School Board Office	5,000	N/A
Principal Clerk Typist-School Board Office	5,000	N/A
Clery 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



## **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, 2023, and the related notes to the financial statements, which collectively comprise the City of Vineland School District's basic financial statements, and have issued our report thereon dated January 15, 2024.

**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

January 15, 2024



# 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, 2023. 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, 2023.

### **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

January 15, 2024

CITY OF VINELAND SCHOOL DISTRICT  
 Special Revenue Fund  
 for the Fiscal Year ended June 30, 2023

Federal Number	Federal Title	Federal Number	Program or Amount	Grant Period From	Grant Period To	Balance at June 30, 2022		Carryover Amount	Budgetary Expenditures			Balance at June 30, 2023			
						Account Receivable	Due to Grantor		Source	Direct	Total	(MEMO) Payable to Sub-Recipients	Deferred Revenue	(Accounts Receivable)	Due to Grantor
93.778	230545WMP		\$ 545,631	7/1/2021	6/30/2022	\$ -	\$ -	\$ -	\$ (545,630.94)	\$ -	\$ (545,630.94)	\$ -	\$ (23,004.00)	\$ -	
<b>U.S. Department of Health and Human Services</b> <b>Passed-Through State Department of Health and Human Services</b> General Fund: Medical Assistance Program (SEM) Total General Fund															
84.010	5016421003		3,408,708	7/1/2021	6/30/2022	(1,117,854.98)	153,013.41	(63,013.41)	(3,416,159.97)	(3,416,159.97)	-	(1,096,481.13)	-	2,172.83	
84.010	5010422000		3,427,921	7/1/2022	6/30/2023			153,013.41							
84.010	5010421003		231,089	7/1/2021	6/30/2022	(70,683.17)	72,856.00	(153,013.41)	(3,416,159.97)	(3,416,159.97)	-	(1,096,481.13)	-	2,172.83	
84.010	5010422000		665,500	7/1/2021	6/30/2022	(67,518.17)		153,013.41							
84.010	5010421003		864,100	7/1/2022	6/30/2023			153,013.41							
84.027A	H627621010		2,821,781	7/1/2021	6/30/2022	(1,317,610.77)	513,998.52	(513,998.52)	(2,314,883.11)	(2,314,883.11)	-	(836,710.36)	-		
84.027A	H627623100		2,940,389	7/1/2022	6/30/2023			513,998.52							
84.173A	H173A20114		93,981	7/1/2021	6/30/2022	(27,079.78)	21,435.50	(21,435.50)	(88,464.99)	(88,464.99)	-	(19,554.27)	-		
84.173A	H173A20114		106,573	7/1/2022	6/30/2023			21,435.50							
84.027X	H627621010		547,868	7/1/2021	6/30/2022	(100,296.58)	135,746.58	(100,296.58)	(100,296.58)	(100,296.58)	-	(100,296.58)	-		
84.027X	H627623100		547,868	7/1/2022	6/30/2023			100,296.58							
84.173X	H173A210114		46,404	7/1/2022	6/30/2023			46,404.00							
84.048	V68A210300		60,202	7/1/2021	6/30/2022	(16,886.91)	776.27	(776.27)	(49,194.62)	(49,194.62)	-	(34,065.11)	-		
84.048	V68A20300		36,170	7/1/2022	6/30/2023			776.27							
84.367A	S367A210029		418,824	7/1/2021	6/30/2022	(283,587.97)	253,341.52	(253,341.52)	(54,035.53)	(54,035.53)	-	(34,377.98)	-		
84.367A	S367A20209		351,149	7/1/2022	6/30/2023			253,341.52							
84.365	S365A21003		191,113	7/1/2021	6/30/2022	(60,644.13)		(60,644.13)	(180,749.45)	(180,749.45)	-	(75,646.58)	-		
84.365	S365A20300		204,782	7/1/2022	6/30/2023			60,644.13							
84.424A	S424A210031		107,275	7/1/2021	6/30/2022	(8,993.51)		(8,993.51)	(24,451.94)	(24,451.94)	-	(8,835.45)	-		
84.424A	S424A20301		58,285	7/1/2022	6/30/2023			15,616.49							
84.425D	S425D20027		11,777.381	3/13/2020	9/30/2024	(2,582,425.63)			(5,916,440.75)	(5,916,440.75)	-	(1,456,877.00)	-		
84.425D	S425D21027		26,488.902	3/13/2020	9/30/2024	(14,274,995.50)			(6,085,696.58)	(6,085,696.58)	-	(16,764,108.08)	-		
84.425U	S425U21027		445,613	3/13/2020	9/30/2024	(22,166.10)			(279,545.75)	(279,545.75)	-	(151,718.85)	-		
84.425U	S425U21027		141,741	3/13/2020	9/30/2024				(20,000.00)	(20,000.00)	-	(514,620.40)	-		
84.425D	S425D20027		1,094,053	3/13/2020	9/30/2024				(51,703.00)	(51,703.00)	-	(37,423.00)	-		
84.425D	S425D20027		51,703	3/13/2020	9/30/2024				(52,440.69)	(52,440.69)	-	(62,440.69)	-		
84.425U	S425U21027		72,545.00	3/13/2020	9/30/2024				(20,000.00)	(20,000.00)	-	(62,440.69)	-		
84.425U	S425U21027		2,096,019	7/16/2020	1/31/2020		90.00				-			90.00	
21.019	S1.10099		1,089,770	7/1/2020	6/30/2021				(15,616.49)	(15,616.49)	-	(181,225.44)	-	181,225.44	
<b>Total Special Revenue Fund</b> <b>U.S. Department of Agriculture</b> <b>Passed-Through State Department of Education:</b> Enrichment Fund: NSLP Equipment Grant															
10.579	N/A		19,156	7/1/2022	6/30/2023				(19,156.00)	(19,156.00)	-				
10.555	231N20N1099		3,720,095	7/1/2022	6/30/2023				(3,720,094.58)	(3,720,094.58)	-	(218,691.90)	-		
10.555	231N20N1099		2,302,969	7/1/2021	6/30/2022	(490,286.25)					-				
10.555	231N20N1099		249,384	7/1/2022	6/30/2023				(249,383.89)	(249,383.89)	-				
10.555	231N20N1099		187,038	7/1/2021	6/30/2022	(187,037.55)					-				
10.553	231N20N1099		1,602,613	7/1/2022	6/30/2023				(1,602,613.09)	(1,602,613.09)	-	(95,296.77)	-		
10.553	231N20N1099		1,688,076	7/1/2021	6/30/2022	(154,705.74)					-				
10.555	231N20N1099		4,107	7/1/2021	6/30/2022	(4,107.00)					-				
10.555	231N20N1099		69,840	7/1/2022	6/30/2023				(69,840.36)	(69,840.36)	-	(3,606.12)	-		
10.552	231N24A1605		61,630	7/1/2022	6/30/2023				(61,630.00)	(61,630.00)	-				
10.582	231N24A1605		67,516	7/1/2021	6/30/2022	(5,888.60)					-				
10.585	231N20N1099		559,318	7/1/2022	6/30/2023				(559,317.73)	(559,317.73)	-	(317,587.70)	-		
<b>Total Federal Financial Awards</b>															
						\$ (20,007,014.62)	\$ (1,159,767.60)	\$ (81,315.44)	\$ (27,602,687.05)	\$ (27,602,687.05)	\$ (27,602,687.05)	\$ -	\$ (6,123,361.24)	\$ (83,489.27)	\$ -

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

State Grant/Program Title	Grant or State Project Number	Program or Award Amount		Balance at June 30, 2021		Due to Grantor	Cayuser (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments/ Reimbursement Years' Balance	Balance at June 30, 2022		MEMC	
		From	To	(Accounts Receivable)	Deferred Revenue						Budgetary Receivable	Commutative Total Expenditures		
<b>State Department of Education</b>														
Equalization A/C	23-860345100-01	\$ 98,779,448.00	7/30/22					\$ 85,453,557.11	\$ (94,779,485.00)	\$ -	\$ -	\$ -	\$ (9,295,927.90)	\$ 94,779,485.00
Categorical Special Education A/C	23-860345100-09	5,394,945.00	7/30/22					4,755,451.41	(5,294,946.00)	-	-	-	(529,494.60)	5,294,946.00
Categorical Security A/C	23-860345100-04	3,334,282.00	7/30/22					3,018,853.81	(3,354,428.20)	-	-	-	(335,574.39)	3,354,428.20
Adjustment A/C	23-860345100-05	31,132,888.00	7/30/22					28,019,689.24	(31,132,888.00)	-	-	-	(3,113,198.80)	31,132,888.00
Subtotal State Aid Public								121,287,553.56	(131,569,707.00)	-	-	-	(13,274,137.50)	124,561,701.00
Additional Non Public Transportation A	23-860345100-04	141,520.00	6/30/22					141,520.00	(166,608.00)	-	-	-	(25,088.00)	141,520.00
Additional Non Public Transportation B	23-860345100-04	166,800.00	7/30/22					4,314,665.71	(4,794,073.00)	-	-	-	(479,407.30)	4,794,073.00
Additional Non Public Transportation A	23-860345100-04	17,903,000.00	6/30/22					2,713,209.01	(2,236,935.00)	-	-	-	(477,266.00)	2,236,935.00
Expenditure A/C	23-860345100-04	57,555.00	6/30/22					57,555.00	-	-	-	-	-	57,555.00
Alyssa Law Security Grant														
On-Behalf Teachers Pension	23-860345100-02	24,363,956.00	6/30/22					24,363,956.00	(24,363,956.00)	-	-	-	-	24,363,956.00
On-Behalf Teachers Pension and Annuity Fun	23-860345100-01	6,400,352.00	6/30/22					6,400,352.00	(6,400,352.00)	-	-	-	-	6,400,352.00
On - Post Retirement Medical	23-860345100-04	5,493.00	7/30/22					5,493.00	(5,493.00)	-	-	-	-	5,493.00
On - Non-contributory Insurance	23-860345100-04	4,801,198.61	6/30/22					369,153.95	(4,801,198.61)	-	-	-	(4,432,044.66)	4,801,198.61
Reimbursed TPAF Social Security Contribution	23-860345100-02	4,891,442.34	7/30/21					169,328,524.27	(177,265,589.27)	-	-	-	(7,937,065.00)	169,328,524.27
Total General Fund								177,265,589.27	(177,265,589.27)	-	-	-	(7,937,065.00)	169,328,524.27
Special Revenue Fund														
Preschool Education A/C	23-860345100-06	15,231,702.00	7/30/22					15,598,531.81	(17,159,909.42)	25,028.25	1,224,078.35	-	(1,733,170.20)	17,159,909.42
Preschool Education A/C	23-860345100-06	15,231,702.00	7/30/21					926,857.52	(926,857.52)	-	-	-	-	926,857.52
DECE Wrap Around	23-860345100-06	128,753.00	6/30/22					128,753.00	(128,753.00)	-	-	-	-	128,753.00
DECE Wrap Around	23-860345100-06	152,345.00	7/30/21					68.96	-	-	-	-	68.96	152,413.96
DECE Wrap Around	23-860345100-06	152,345.00	7/30/21					1,374.04	-	-	-	-	-	1,374.04
N.J. Nonpublic A/C	23-900345100-00	51,520.00	6/30/22					51,520.00	(51,520.00)	-	-	-	-	51,520.00
Nursing	23-900345100-00	26,106.00	6/30/22					26,106.00	(25,971.55)	(348.88)	-	-	5,665.65	26,106.00
Textbook A/C	23-900345100-00	22,847.00	6/30/21					1,000.00	(1,000.00)	-	-	-	-	1,000.00
Textbook A/C	23-900345100-00	22,847.00	7/30/20					348.88	-	-	-	-	-	348.88
ESL	23-900345100-08	20,046.00	6/30/22					20,046.00	(19,745.31)	-	-	-	300.69	19,745.31
ESL	23-900345100-08	13,338.00	7/30/21					18,522.00	(17,228.14)	(1,455.01)	-	-	1,822.85	18,522.00
Technology A/C	23-900345100-07	18,522.00	6/30/22					18,522.00	(17,228.14)	(522.05)	-	-	1,233.81	17,228.14
Technology A/C	23-900345100-07	13,886.00	7/30/21					522.05	-	-	-	-	-	522.05
Auxiliary Services	23-900345100-08	144,249.00	6/30/22					144,249.00	(122,163.88)	(62,240.20)	-	-	22,149.12	144,249.00
Commutative Education	23-900345100-08	46,430.00	6/30/22					46,430.00	(30,809.94)	0.14	-	-	14,620.20	46,430.00
Commutative Education	23-900345100-08	43,738.00	7/30/21					49,004.45	(48,004.45)	-	-	-	-	49,004.45
Supplemental Instruction	23-900345100-06	55,171.00	6/30/22					62,733.00	(61,208.08)	(2,131.01)	-	-	11,524.92	62,733.00
Examination & Classifier	23-900345100-06	62,733.00	6/30/22					62,733.00	(61,208.08)	-	-	-	-	62,733.00
Examination & Classifier	23-900345100-06	43,134.00	7/30/21					17,299.00	(17,299.00)	-	-	-	-	17,299.00
Corrective Speech	23-900345100-07	34,875.00	6/30/22					34,875.00	(34,875.00)	-	-	-	-	34,875.00
Corrective Speech	23-900345100-07	4,138.00	7/30/21					569.84	-	(569.84)	-	-	-	569.84
Non-Public Security	23-900345100-09	94,300.00	6/30/22					94,300.00	(77,033.23)	-	-	-	(17,266.77)	94,300.00
Non-Public Security	23-900345100-09	11,820.00	7/30/21					1,732,689.01	(737,178.15)	-	-	-	2,122,222.66	1,732,689.01
Non-Public Security	23-900345100-09	172,895.00	7/30/21					1,127,701.80	(1,127,701.80)	-	-	-	-	1,127,701.80
SDA Facilities Grant	23-900345100-02	154,133.84	7/30/18					42,898.61	-	-	-	-	-	42,898.61
CCOET	23-900345100-02	47,136.14	7/30/22					47,136.14	(38,893.45)	-	-	-	8,242.69	47,136.14
Family Friendly Centers	23-900345100-02	5,170.00	6/30/22					7,356.00	(7,356.00)	-	-	-	-	7,356.00
Family Friendly Centers	23-900345100-02	7,850.00	7/30/22					3,740.35	(45,989.62)	(2,911)	0.04	-	(45,249.27)	3,740.35
NJ Youth Awareness Grant	23-900345100-02	365,000.00	6/30/22					73,730.00	(73,730.00)	-	-	-	-	73,730.00
NJ Youth Corp	23-900345100-02	365,000.00	7/30/20					18,412,673.30	(18,367,467.23)	(151,904.92)	3,280,339.85	-	(13,031.05)	18,367,467.23
Total Special Revenue Fund								18,412,673.30	(18,367,467.23)	(151,904.92)	3,280,339.85	-	(13,031.05)	18,367,467.23
New Jersey Economic Development Authority														
School Construction Corporation														
School Construction Corporation														
School Development Authority														
School Development Authority														
Vineland Senior H.S. Bond														
Total Capital Projects Fund														
Total Capital Projects Fund														
Total State Financial Assistance														
Less:														
On-Behalf TPAF Pension														
Post Retirement Medical														
Non-contributory Insurance														
SDA														
Total for State Financial Assistance-Major Program Deterministic														
Total State Financial Assistance														

**CITY OF VINELAND SCHOOL DISTRICT  
NOTES TO THE SCHEDULES OF EXPENDITURES OF AWARDS  
AND FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**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 (\$128,819.00) for the general fund and \$7,750,731.74 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	\$ 545,630.94	\$ 177,457,023.50	\$	\$ (30,769,801.00)	\$ 147,232,853.44
Special Revenue Fund	27,863,068.91	19,795,549.27	947,198.68		48,605,816.86
Capital Projects Fund		115,723.68			115,723.68
Food Service Fund	6,262,859.65	223,128.56			6,485,988.21
Total	\$ 34,671,559.50	\$ 197,475,701.33	\$ 947,198.68	\$ (30,769,801.00)	\$ 202,324,658.51

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, 2023  
(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, 2023. 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, 2023.

**VINELAND SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDING JUNE 30, 2023**

**I. SUMMARY OF AUDITORS RESULTS**

**Financial Statements**

Type of auditor's report issued: Unmodified Opinion

Internal control over financial reporting:

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

Noncompliance material to basic financial statements noted? No

**Federal Awards**

Internal control over major programs:

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

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

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

Identification of major programs:

<b><u>AL Numbers</u></b>	<b><u>FAIN#</u></b>	<b><u>Name of Federal Program or Cluster</u></b>
84.425D	S425D200027	CRRSA – ESSER II
84.425D	S425D200027	CRRSA – Accelerated Learning
84.425D	S425D200027	CRRSA – Mental Health
84.425U	S425U210027	ARP – ESSER
84.425U	S425U210027	ARP – Mental Health
84.425U	S425U210027	ARP – Homeless
84.425U	S425U210027	ARP – Summer Learning
<b><u>Child Nutrition Cluster of Programs</u></b>		
10.555	231NJ304N1099	National School Lunch program
10.555	231NJ304N1099	Supply Chain Assistance
10.553	231NJ304N1099	National School Breakfast Program
10.555	231NJ304N1099	National School Snack Program
10.555	231NJ304N1099	Food Distribution Program

Dollar threshold used to distinguish between type A and type B programs: \$834,081.00

Auditee qualified as low-risk auditee? Yes

**VINELAND SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDING JUNE 30, 2023**  
**(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**

23-495-034-5095-002

Reimbursed TPAF Social Security Contributions

**State Aid Public Cluster**

23-495-034-5120-078

Equalization Aid

23-495-034-5120-089

Special Education Aid

23-495-034-5120-084

Security Aid

23-495-034-5120-085

Adjustment Aid

**VINELAND SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDING JUNE 30, 2023**  
**(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.



**VINELAND SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDING JUNE 30, 2023**  
**(CONTINUED)**

**STATUS OF PRIOR YEAR FINDINGS**

There were No Findings in the Prior Year.