

**CITY OF VINELAND
SCHOOL DISTRICT**

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

**FOR THE YEAR ENDED
JUNE 30, 2025**

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

	<u>Page Number</u>
Independent Auditor's Report	1
Scope of Audit	2
Administrative Practices and Procedures	
Insurance	2
Official Bonds	2
Tuition Charges	2
Financial Planning, Accounting and Reporting	
Examination of Claims	2
Payroll Account and Position Control Roster	2 - 3
Reserve for Encumbrances, Liability for Accounts Payable	3
Travel	3
Classification of Expenditures	
General Classifications	3
Administrative Classifications	3
Business Administrator / Board Secretary's Records	4
Treasurer's Records	4
Pupil Transportation	4
Elementary and Secondary Education Act / Improving America's Schools Act as reauthorized by the No Child Left Behind Act of 2001	4
Other Federal and /or State Projects	5
TPAF Reimbursement	5
School Purchasing Programs	
Contracts and Agreements Requiring Advertisement for Bids	5
School Food Service Fund	6
Student Body Activities Fund	6
Application for State School Aid	6
Testing for Lead of All Drinking Water in Educational Facilities	7
Follow Up on Prior Year Findings	7
Acknowledgment	7
Schedule of Meal Count Activity	N/A
Net Resource Calculation	N/A
Schedule of Audited Enrollments	8 - 10
Excess Surplus Calculation	11 - 12
Audit Recommendations Summary	13



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REPORT OF INDEPENDENT AUDITORS

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

We have audited, in accordance with audit standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Vineland School District in the County of Cumberland for the year ended June 30, 2025, and have issued our report thereon dated November 21, 2025.

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

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

Ford, Scott & Associates, L.L.C.

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

Michael S. Garcia

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

November 21, 2025

Administrative Practices and Procedures

Scope of Audit

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

Administrative Practices and Procedures

Insurance

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

Official Bonds (N.J.S.A. 18A:17-26, 18A:17-32, 18A: 13-13)

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Scott A. Mustere	School Business Administrator	\$1,000,000

P.L.2020, c.44

Our audit procedures included an inquiry and subsequent review of health benefit data required per N.J.S.A.18A:16-13.3 (Chapter 44) submitted for the year on audit. The Chapter 44 summary report was reviewed for reasonableness and timeliness.

The data submitted included all health benefit plans offered by the school district.

The school district certification was completed by the chief school administrator. The school district Chapter 44 data was submitted timely.

Tuition Charges

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

Financial Planning, Accounting and Reporting

Examination of Claims

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

Payroll Account

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

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

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

Payroll Account – Continued

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

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (superintendent, assistant superintendents, and business administrator) to the NJ Department of Treasury was filed by the March 15 due date.

Reporting of employee compensation for income tax related purposes did comply with federal (or state) regulations regarding the compensation which is required to be reported.

Employee Position Control Roster

An inquiry and subsequent review of the Position Control Roster found no inconsistencies between the payroll records, employee benefit records, the general ledger accounts to where wages are posted, and the Position Control Roster.

Reserve for Encumbrances and Accounts Payable

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

Travel

No findings were identified.

Classification of Expenditures

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

A. General Classification Findings – None

B. Administrative Classification Findings - None

Board Secretary's Records

The Board Secretary's Records were in satisfactory condition.

Bids received were summarized in the minutes.

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

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

Purchase orders were charged to the appropriate line accounts in accordance with State prescribed Uniform Minimum Chart of Accounts (2R2), for New Jersey Public Schools.

Treasurer's Records

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

All required reconciliations were performed.

All cash receipts were promptly deposited.

The Treasurers Records were in agreement with the Board Secretary.

Pupil Transportation

Our audit procedures included a test of on roll status reported in the 2024-25 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

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

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

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

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

Other Special Federal and/or State Projects

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

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

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

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

I.D.E.A. Part B

Separate accounting was maintained for each approved project.

T.P.A.F. Reimbursement

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

TPAF Reimbursement to the State for Federal Salary Expenditures

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

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

The bid thresholds in accordance with *N.J.S.A. 18A:18A-2* and *18A:18A-3(a)* is \$44,000. The law regulating bidding for public school student transportation contracts under *N.J.S.A. 18A:39-3* is currently \$22,400 for 2024-2025.

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

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

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

School Food Service

The District was authorized to solicit and award emergency noncompetitive procurements and contracts with Sodexo in accordance with 2 CFR 200.320 and *N.J.S.A. 18A:18A-7*. The District was also authorized to submit contract modifications to their existing Cost Reimbursable or Fixed Price contracts as necessary to ensure the feeding of (new) all children throughout the age of 18, as well as persons over 18 with disabilities as defined in the regulations.

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

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

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

We inquired of management about the public health emergency procedures/practices that the SFA instituted to provide meals to all students, maintenance of all applicable production records; meal counts; noncompetitive procurements; modification of existing contracts and applicable financial records to document the specific costs applicable to the emergency operations. We also inquired if the FSMC received a loan in accordance with the Payroll Protection Plan and whether the funds were used to pay for costs applicable to the Food Service Programs. We also inquired if the PPP loan was subsequently forgiven and the FSMC refunded or credited the applicable amounts to the SFA.

Student Body Activities

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

Application for State School Aid (ASSA)

Our audit procedures included a test of information reported in the October 15, 2024 Application for State School Aid (ASSA) for on-roll, private schools for the handicapped, low income and bilingual. We also performed a review of the districts procedures related to its completion. The information on the ASSA was compared to the district workpapers without exception. The information that was included on the workpapers was verified without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

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

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

Testing for Lead of All Drinking Water in Educational Facilities

The school district adhered to all the requirements of N.J.A.C. 26-1.2 and 12.4 related to the testing for lead of all drinking water in educational facilities.

Follow-up on Prior Year Findings

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

Suggestions to Management

The District has accumulated Excess Cash Net Resources in the Food Service Fund due to the influx of additional Federal and State Funding related to the COVID-19 Pandemic. The State of New Jersey Department of Agriculture has issued a letter dated October 4, 2023 to all School Districts indicating that these excess funds may be retained by the District and, that the District must develop a plan which projects how excess funds will be expended in support of the program during the upcoming school year. We suggest that the district develop a plan to utilize the excess funds on allowable expenses that support the Federal Child Nutrition Program, such as improving the nutritional quality of food or purchasing equipment for the kitchens and cafeterias as outlined in the Code of Federal Regulations, 7 CFR 210.14(a).

Acknowledgment

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

Respectfully submitted,

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

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

November 21, 2025

VINELAND SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2024

	2025-2026 Application for State School Aid						Sample for Verification				Errors per Registers On Roll				Private Schools for Disabled					
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll/IEP		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools		Reported on workpapers		Sample for Verifi- cation		Sample Verified	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Full Day (3yrs) Preschool -	133.00		133.00		-	-	4.00	-	-	4.00	-	-	-	-	-	-	-	-	-	-
Full Day (4yrs) Preschool -	156.00		156.00		-	-	5.00	-	-	5.00	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten					-	-		-	-		-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten					-	-		-	-		-	-	-	-	-	-	-	-	-	-
One	580.00		580.00		-	-	19.00	-	-	19.00	-	-	-	-	-	-	-	-	-	-
Two	571.00		571.00		-	-	19.00	-	-	19.00	-	-	-	-	-	-	-	-	-	-
Three	599.00		599.00		-	-	20.00	-	-	20.00	-	-	-	-	-	-	-	-	-	-
Four	549.00		549.00		-	-	18.00	-	-	18.00	-	-	-	-	-	-	-	-	-	-
Five	530.00		530.00		-	-	18.00	-	-	18.00	-	-	-	-	-	-	-	-	-	-
Six	544.00		544.00		-	-	18.00	-	-	18.00	-	-	-	-	-	-	-	-	-	-
Seven	592.00		592.00		-	-	20.00	-	-	20.00	-	-	-	-	-	-	-	-	-	-
Eight	602.00		602.00		-	-	20.00	-	-	20.00	-	-	-	-	-	-	-	-	-	-
Nine	631.00		631.00		-	-	21.00	-	-	21.00	-	-	-	-	-	-	-	-	-	-
Ten	536.00		536.00		-	-	18.00	-	-	18.00	-	-	-	-	-	-	-	-	-	-
Eleven	527.00		527.00		-	-	18.00	-	-	18.00	-	-	-	-	-	-	-	-	-	-
Twelve	555.00		555.00		-	-	18.00	-	-	18.00	-	-	-	-	-	-	-	-	-	-
Post-Graduate	545.00		545.00		-	-	18.00	-	-	18.00	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15+GR.)					-	-		-	-		-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14+GR.)					-	-		-	-		-	-	-	-	-	-	-	-	-	-
Subtotal	7,665.00	-	7,665.00	-	-	-	255.00	-	-	255.00	-	-	-	-	-	-	-	-	-	-
Special Ed - Elementary	695.00		695.00		-	-	23.00	-	-	23.00	-	-	-	-	-	7.00	6.00	6.00	6.00	(1.00)
Special Ed - Middle School	449.00		449.00		-	-	15.00	-	-	15.00	-	-	-	-	-	6.00	5.00	5.00	5.00	(4.00)
Special Ed - High School	590.00		590.00		-	-	19.00	-	-	19.00	-	-	-	-	-	14.00	12.00	12.00	12.00	4.00
Subtotal	1,724.00	-	1,724.00	-	-	-	57.00	-	-	57.00	-	-	-	-	-	27.00	23.00	23.00	23.00	(1.00)
Co. Voc. - Regular					-	-		-	-		-	-	-	-	-	-	-	-	-	-
Co. Voc. - FT Post Sec.					-	-		-	-		-	-	-	-	-	-	-	-	-	-
Totals	9,389.00	-	9,389.00	-	-	-	312.00	-	-	312.00	-	-	-	-	-	27.00	23.00	23.00	23.00	(1.00)
Percentage Error					0.00%								0.00%							-3.85%

**VINELAND SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2024**

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.S.A as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A as LEP Low Income	Reported on Workpapers LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Test Score, Lunch Application, and Register	Sample Errors
Half Day Preschool			-	-	-	-						
Full Day Preschool (3 Years)			-	-	-	-						
Full Day Preschool (4 Years)			-	-	-	-						
Half Day Kindergarten												
Full Day Kindergarten												
One	429.00	429.00	-	22.00	22.00	-	108.00	108.00	-	28.00	28.00	-
Two	406.00	406.00	-	20.00	20.00	-	91.00	91.00	-	23.00	23.00	-
Three	428.00	428.00	-	21.00	21.00	-	100.00	100.00	-	26.00	26.00	-
Four	393.00	393.00	-	20.00	20.00	-	93.00	93.00	-	24.00	24.00	-
Five	367.00	367.00	-	18.00	18.00	-	74.00	74.00	-	19.00	19.00	-
Six	373.00	373.00	-	19.00	19.00	-	55.00	55.00	-	14.00	14.00	-
Seven	412.00	412.00	-	21.00	21.00	-	60.00	60.00	-	15.00	15.00	-
Eight	408.00	408.00	-	20.00	20.00	-	50.00	50.00	-	13.00	13.00	-
Nine	411.00	411.00	-	21.00	21.00	-	45.00	45.00	-	11.00	11.00	-
Ten	366.00	366.00	-	18.00	18.00	-	52.00	52.00	-	13.00	13.00	-
Eleven	339.00	339.00	-	17.00	17.00	-	39.00	39.00	-	10.00	10.00	-
Twelve	343.00	343.00	-	17.00	17.00	-	39.00	39.00	-	10.00	10.00	-
Post-Graduate	319.00	319.00	-	16.00	16.00	-	51.00	51.00	-	13.00	13.00	-
Adult H.S. (15+CR.)												
Adult H.S. (1-14+CR.)												
Subtotal	4,994.00	4,994.00	-	249.00	250.00	-	870.00	870.00	-	203.00	222.00	-
Special Ed - Elementary	548.00	548.00	-	27.00	27.00	-	71.00	71.00	-	18.00	18.00	-
Special Ed - Middle School	336.00	336.00	-	17.00	17.00	-	33.00	33.00	-	8.00	8.00	-
Special Ed - High School	368.00	368.00	-	18.00	18.00	-	22.00	22.00	-	6.00	6.00	-
Subtotal	1,252.00	1,252.00	-	62.00	62.00	-	126.00	126.00	-	29.00	32.00	-
Co. Voc. - Regular	4.00	4.00	-	-	-	-	-	-	-	-	-	-
Co. Voc. - FT Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-
Totals	6,250.00	6,250.00	-	312.00	312.00	-	996.00	996.00	-	254.00	254.00	-
Percentage Error			0.00%			0.00%			0.00%			0.00%

	Transportation			(from drrts)		
	Reported on DRTS by DOE/County	Reported on DRTS by District	Errors	Sample Tested	Verified to Register	Errors
Reg. - Public Schools, col. 1	6,320.00	6,320.00	-	268.00	268.00	-
Reg - Sp Ed, col. 4	278.00	278.00	-	13.00	13.00	-
Transported - Non-Public, col. 3	2.00	2.00	-	1.00	1.00	-
Transported - All	402.00	402.00	-	17.00	17.00	-
Special Ed Special Needs, col. 6	318.00	318.00	-	13.00	13.00	-
Totals	7,320.00	7,320.00	-	312.00	312.00	-
Percentage Error			-			-
Reg Avg. (Mileage) = Regular Including Grade PK Students (Part A) Reg Avg. (Mileage) = Regular Excluding Grade PK Students (Part B) Spec Avg. = Special Ed with Special Needs						
				Reported	Recalculated	
				4.10	4.10	
				4.20	4.10	
				6.00	6.00	

VINELAND SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2024

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.S.A as LEP Not Low Income	Reported on Workpapers LEP Not Low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Full Day (3yrs) Preschool -						
Full Day (4yrs) Preschool -						
Half Day Kindergarten						
Full Day Kindergarten						
One	23.00	23.00	-	12.00	12.00	-
Two	21.00	21.00	-	11.00	11.00	-
Three	25.00	25.00	-	13.00	13.00	-
Four	20.00	20.00	-	10.00	10.00	-
Five	16.00	16.00	-	8.00	8.00	-
Six	15.00	15.00	-	8.00	8.00	-
Seven	12.00	12.00	-	6.00	6.00	-
Eight	12.00	12.00	-	6.00	6.00	-
Nine	11.00	11.00	-	6.00	6.00	-
Ten	24.00	24.00	-	12.00	12.00	-
Eleven	32.00	32.00	-	17.00	17.00	-
Twelve	21.00	21.00	-	11.00	11.00	-
Post-Graduate	19.00	19.00	-	10.00	10.00	-
Adult H.S. (15+CR.)						
Adult H.S. (1-14+CR.)						
Subtotal	251.00	251.00	-	130.00	130.00	-
Special Ed - Elementary						
Special Ed - Middle School	13.00	13.00	-	7.00	7.00	-
Special Ed - High School	6.00	6.00	-	3.00	3.00	-
Subtotal	5.00	5.00	-	3.00	3.00	-
Co. Voc. - Regular	24.00	24.00	-	13.00	13.00	-
Co. Voc. - FT Post Sec.						
Totals	-	-	-	-	-	-
Percentage Error	275.00	275.00	-	143.00	143.00	-
			0.00%			0.00%

**CITY OF VINELAND SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FOR THE YEAR ENDED JUNE 30, 2025**

SECTION 1 - School Based Budgeting Districts

2024-2025 Total General Fund Expenditures reported on Exh.(C-1)	\$ 223,713,783.15 (A)
Increased by Applicable Operating Transfers	
Transfer from Capital Outlay to Capital Projects	\$ (A1a)
Transfer from Capital Reserve to Capital Projects	\$ (A1a)
Transfer from G/F to SRF for Preschool - Regular	\$ (A1a)
Transfer from G/F to SRF for Preschool - Inclusion	\$ 1,263,982.00 (A1a)
Less: Expenditures allocated to restricted federal resources as reported on Exhibit D-2	\$ 2,807,185.34 (A1b)
2024-2025 Adjusted General Fund & Other State Expenditures {(A)-(A1)}	\$ 222,170,579.81 (A2)
Decreased by:	
On-Behalf TPAF Pension & Social Security	\$ 37,733,776.49 (A3)
General Fund 10 Assets Acquired Under Capital Leases (C-1a)	\$ - (A4)
Add: General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases :	
Assets Acquired Under Capital Leases in Fund 15 Reported on Exhibit C-1a	\$ - (A5)
Combined General Fund Contribution & State Resource % of Fund 15 Resources Reported on Exhibit D-2	(A6)
General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases [(A5)*(A6)]	\$ - (A7)
Total Assets Acquired Under Capital Leases [(A4)+(A7)]	\$ - (A8)
2024-2025 General Fund Expenditures [(A2)-(A3)-(A8)]	\$ 184,436,803.32 (A9)
2% of Adjusted 2024-2025 General Fund Expenditures [(A9) times .02]	\$ 3,688,736.07 (A11)
Enter Greater of (A11) or \$250,000	\$ 3,688,736.07 (A12)
Increased by: Allowable Adjustment*	\$ 658,507.00 (K)
Maximum Unassigned Fund Balance [(A12)+(K)]	\$ 4,347,243.07 (M)

SECTION 2 - All Districts

Total General Fund - Fund Balances @ 6-30-25	\$ 40,759,783.79 (C)
Decreased by:	
Year End Encumbrances	\$ 4,139,560.42 (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ (C2)
Legally Restricted -Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ 13,619,281.98 (C3)
Other Restricted/Reserved Fund Balances ****	\$ 6,004,013.18 (C4)
Assigned - Designated for Subsequent Year's Expenditures	\$ 844,313.02 (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	16,152,615.19 (U)

SECTION 3 - All Districts

Restricted Fund Balance - Excess Surplus***[(U)-(M)] IF NEGATIVE ENTER -0-	\$ 11,805,372.12 (E)
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Recapitulation of Excess Surplus as of June 30, 2025

Restricted Excess Surplus - Designated for Subsequent Year's

Expenditures**	\$	13,619,281.98	(C3)
Restricted Excess Surplus***[(E)]	\$	11,805,372.12	(E)
Total [(C3)+(E)+(F)]	\$	25,424,654.10	(D)

- * This adjustment line (line (K) as detailed below) is to be utilized for Impact Aid, Sale and Lease-back (Refer to the Audit Program page II-11.7), and Extraordinary Aid, if applicable (Refer to the Audit Program page II-11.3 for restrictions on the inclusion of extraordinary aid), and Additional Nonpublic Transportation Aid for 2024-25 received in July 2025 only to the extent not appropriated.

Detail of Allowable Adjustments

Impact Aid	\$	-	(H)
Sale & Lease-back	\$	-	(I)
Extraordinary Aid	\$	470,773.00	(J1)
Additional Nonpublic Transportation Aid	\$	187,734.00	(J2)
Current Year School Bus Advertising Revenue Recognized	\$		(J3)
Family Crisis Transportation Aid	\$		(J4)
Supplemental Stabilization Aid received & Maintenance of Equity Aid received	\$		(J5)
Total Adjustments[(H)+(I)+(J1)+(J2)]	\$	658,507.00	(K)

- ** This amount represents the June 30, 2025 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 11025.

- *** Amount must agree to the June 30, 2025 ACFR and Audit Summary Worksheet Line 11024.

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

Detail of Other Restricted/Reserved Fund Balance**Statutory restrictions:**

Approved unspent separate proposal	\$	
Sale/lease-back reserve	\$	
Capital reserve	\$	
Maintenance reserve	\$	4,919,966.29
Emergency reserve	\$	
Tuition reserve	\$	
School Bud Advertising 50% Fuel Offset Reserve - Current Year	\$	
School Bud Advertising 50% Fuel Offset Reserve - Prior Year	\$	
Impact Aid General Fund Reserve	\$	
Impact Aid Capital Fund Reserve	\$	
Reserve for Unemployment Fund	\$	1,084,046.89
Other	\$	
Total Other Restricted/Reserved Fund Balance	\$	6,004,013.18 (C4)

**CITY OF VINELAND SCHOOL DISTRICT
AUDIT RECOMMENDATIONS SUMMARY
For the Fiscal Year Ended June 30, 2025**

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

None

3. School Purchasing Programs

None

4. School Food Service

None

5. Student Body Activities

None

6. Application for State School Aid

None

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

9. Miscellaneous

None

10. Status of Prior Year Audit Findings/Recommendations

There were no findings or recommendations in the prior year.