

# **Annual Comprehensive Financial Report**

**of the**

**City of Vineland Board of Education**

**Vineland, New Jersey**

**For the Year Ended June 30, 2024**



## TABLE OF CONTENTS

### Page

### INTRODUCTORY SECTION

Letter of Transmittal	1 - 4
Organizational Chart	5 - 11
Roster of Officials	12
Consultants and Advisors	13

### FINANCIAL SECTION

<b>Independent Auditor's Report</b>	14 - 16
-------------------------------------	---------

<b>Required Supplementary Information - Part I Management's Discussion and Analysis</b>	17 - 25
---	---------

#### **Basic Financial Statements**

#### **A DISTRICT - WIDE FINANCIAL STATEMENTS**

A-1 Statement of Net Position	26 - 27
-------------------------------	---------

A-2 Statement of Activities	28 - 29
-----------------------------	---------

#### **B FUND FINANCIAL STATEMENTS**

##### Governmental Funds:

B-1 Balance Sheet	30
B-2 Statement of Revenues, Expenditures and Changes in Fund Balances	31
B-3 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	32

##### Proprietary Funds:

B-4 Statement of Net Position	33
B-5 Statement of Revenues, Expenses, and Changes in Fund Net Position	34
B-6 Statement of Cash Flows	35

<b>Notes to Financial Statements</b>	36 - 65
--------------------------------------	---------

## TABLE OF CONTENTS

### Page

#### Required Supplementary Information - Part II

<b>C</b>	Budgetary Comparison Schedules	
	C-1 Budgetary Comparison Schedule - General Fund	66 - 77
	C-1a Combining Budgetary Comparison Schedule - General Fund	78 - 83
	C-2 Budgetary Comparison Schedule - Special Revenue Fund	84

#### Notes to the Required Supplementary Information

C-3	Budget - to - GAAP Reconciliation	85
-----	-----------------------------------	----

#### Required Supplementary Information - Part III

L-1	Schedule of District's Proportionate Share of Net Pension Liability (PERS)	86
L-2	Schedule of District Contributions (PERS)	87
L-3	Schedule of District's Proportionate Share of Net Pension Liability (TPAF)	88
L-4	Schedule of Funding Progress for the OPEB Plan	89
L-5	Schedule of Employer Contributions to the OPEB Plan	90
L-6	Notes to Required Supplementary Information - OPEB Plan	91
M-1	Schedule of PERS & TPAF OPEB	92

#### Other Supplementary Information

<b>D</b>	School Level Schedules	
	D-1 General Fund Combining Balance Sheet	93
	D-2 Blended Resource Fund 15 - Schedules of Expenditures Allocated by Resource Type - Actual	94 - 107
	D-3 Blended Resource Fund 15 - Schedules of Blended Expenditures Budgeted and Actual	108 - 137
<b>E</b>	Special Revenue Fund:	
	E-1 Combining Schedule of Revenues and Expenditures - Special Revenue Fund - Budgetary Basis	138 - 142
	E-2 Preschool Education Program Aid Schedules of Expenditures - Budgetary Basis	143
<b>F</b>	Capital Projects Fund:	
	F-1 Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis	144
	F-1a - Schedule Project Revenues, Expenditures, Project Balance, Project Status - Budgetary Basis	145 - 147
	F-1d	
	F-2 Summary Statement of Project Expenditures	148

## TABLE OF CONTENTS

### Page

#### Other Supplementary Information (Continued)

<b>I</b>	Long-Term Debt	N/A
	I-1 Schedule of Serial Bonds	N/A
	I-2 Statement of Obligations Under Capital Leases	149
	I-3 Debt Service Fund Budgetary Comparison Schedule	N/A
<b>J</b>	<b>STATISTICAL SECTION (Unaudited)</b>	
	J-1 Net Position by Component,	150
	J-2 Changes in Net Position	151 - 152
	J-3 Fund Balances, Governmental Funds	153
	J-4 Changes in Fund Balances, Governmental Funds	154
	J-5 General Fund Other Local Revenue by Source	155
	J-6 Assessed Value and Actual Value of Taxable Property	156
	J-7 Direct and Overlapping Property Tax Rates	157
	J-8 Principal Property Tax Payers	158
	J-9 Property Tax Levies and Collections	159
	J-10 Ratios of Outstanding Debt by Type	160
	J-11 Ratios of Net General Bonded Debt Outstanding	161
	J-12 Direct and Overlapping Governmental Activities Debt	162
	J-13 Legal Debt Margin Information	163
	J-14 Demographic and Economic Statistics	164
	J-15 Principal Employers	165
	J-16 Full-Time Equivalent District Employees by Function/Program	166
	J-17 Operating Statistics	167
	J-18 School Building Information	168
	J-19 Required Maintenance for School Facilities	169
	J-20 Insurance Schedule	170

## TABLE OF CONTENTS

### Page

#### K SINGLE AUDIT SECTION

K-1	Report on Internal Control Over Financial Reporting and Other Matters Based on an Audit of Financial Statements In Accordance with Government Auditing Standards	171 - 172
K-2	Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133 and New Jersey OMB Circular 04-04	173 - 175
K-3	Schedule of Expenditures of Federal Awards, Schedule A	176
K-4	Schedule of Expenditures of State Financial Assistance, Schedule B	177
K-5	Notes to Schedules of Awards and Financial Assistance	178 - 179
K-6	Schedule of Findings and Questioned Costs	180 - 182
K-7	Summary Schedule of Prior Audit Findings	183

## **Introductory Section**





December 13, 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, 2024, 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, 2024.

### **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, 2024, 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*

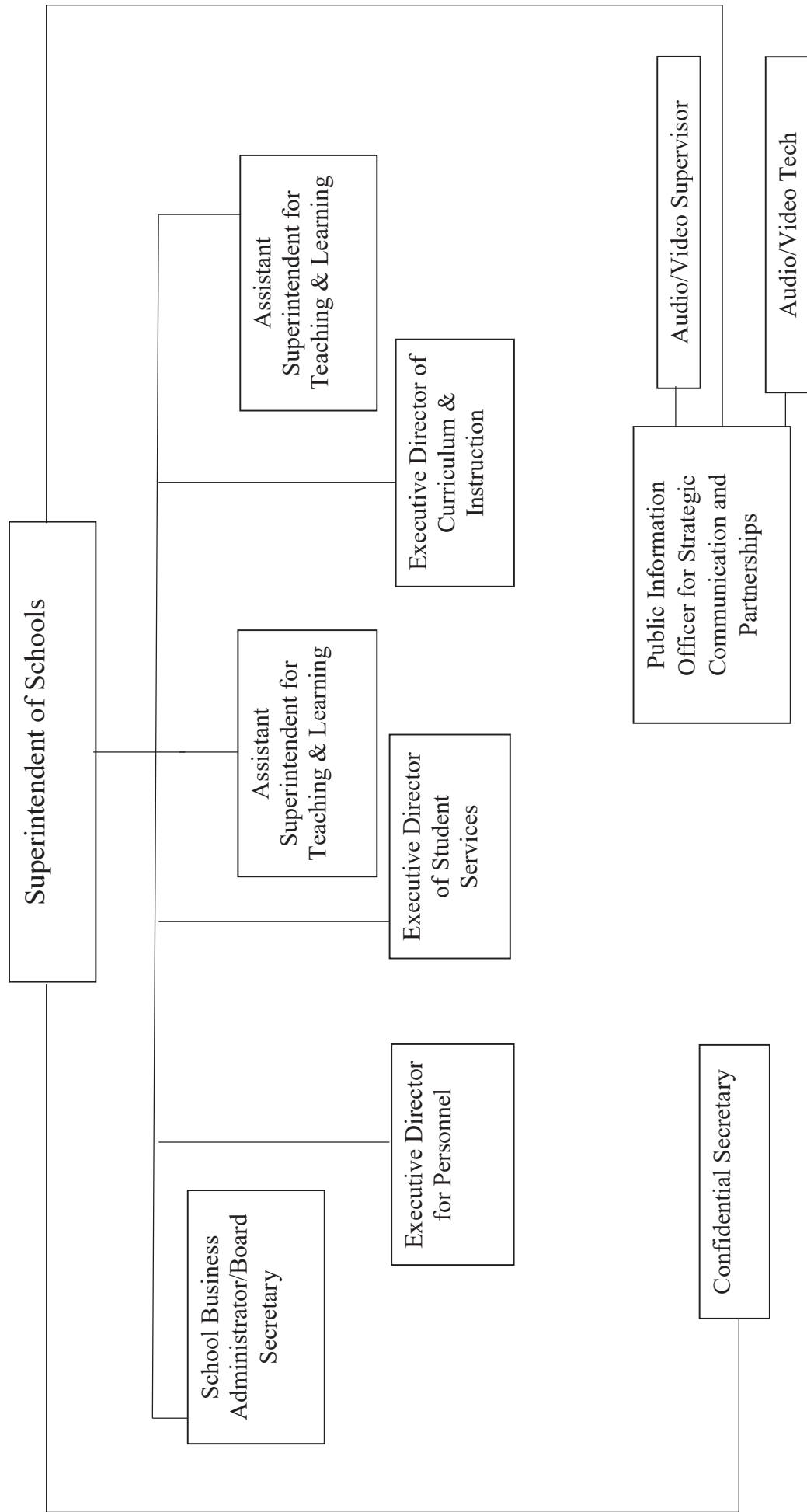
Alfonso Q. Llano  
Superintendent

*Scott A. Musterel*

Scott A. Musterel  
School Business Administrator / Board Secretary

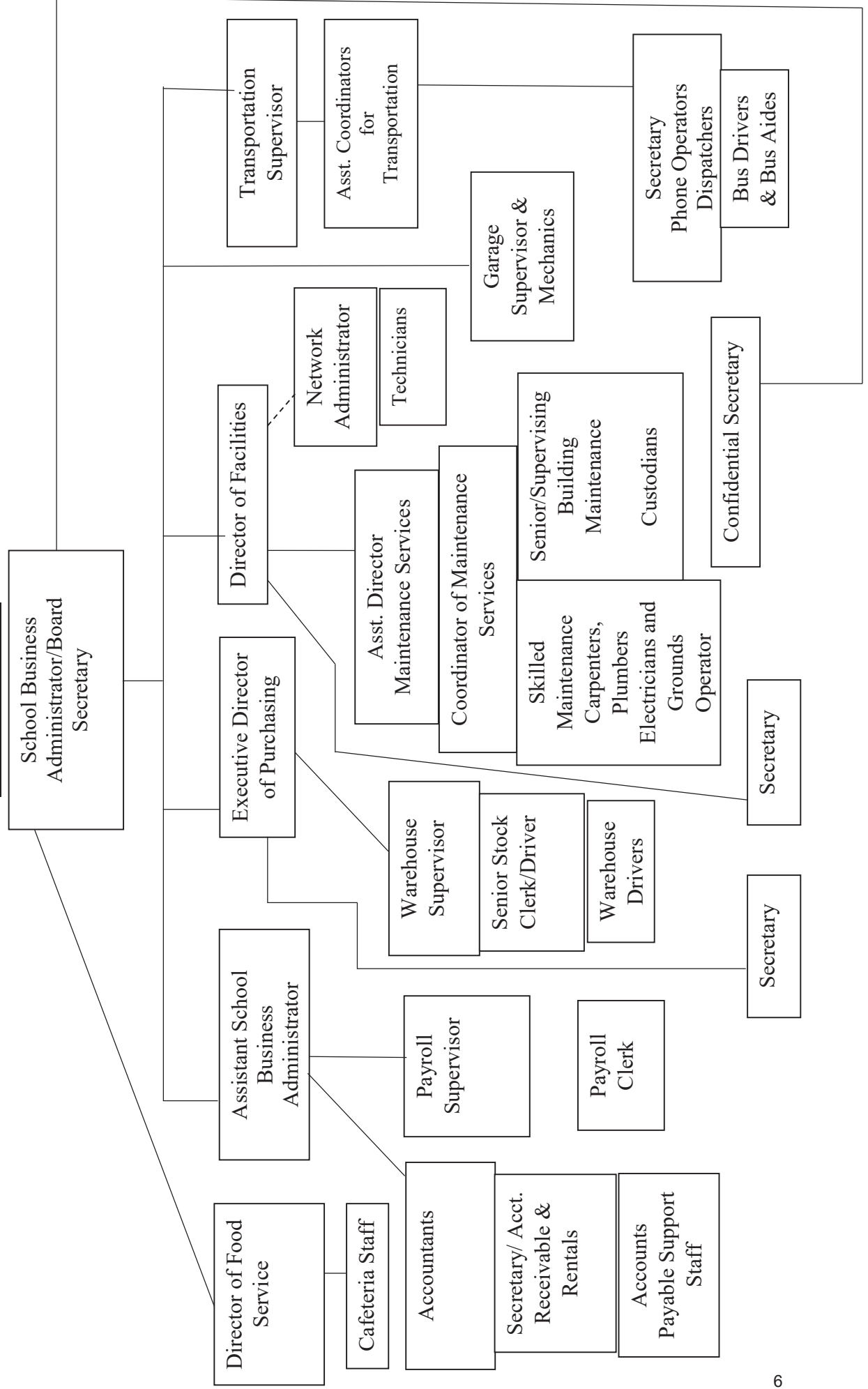


Vineland Public Schools  
Organization Chart  
2023



# Organization Chart 2023

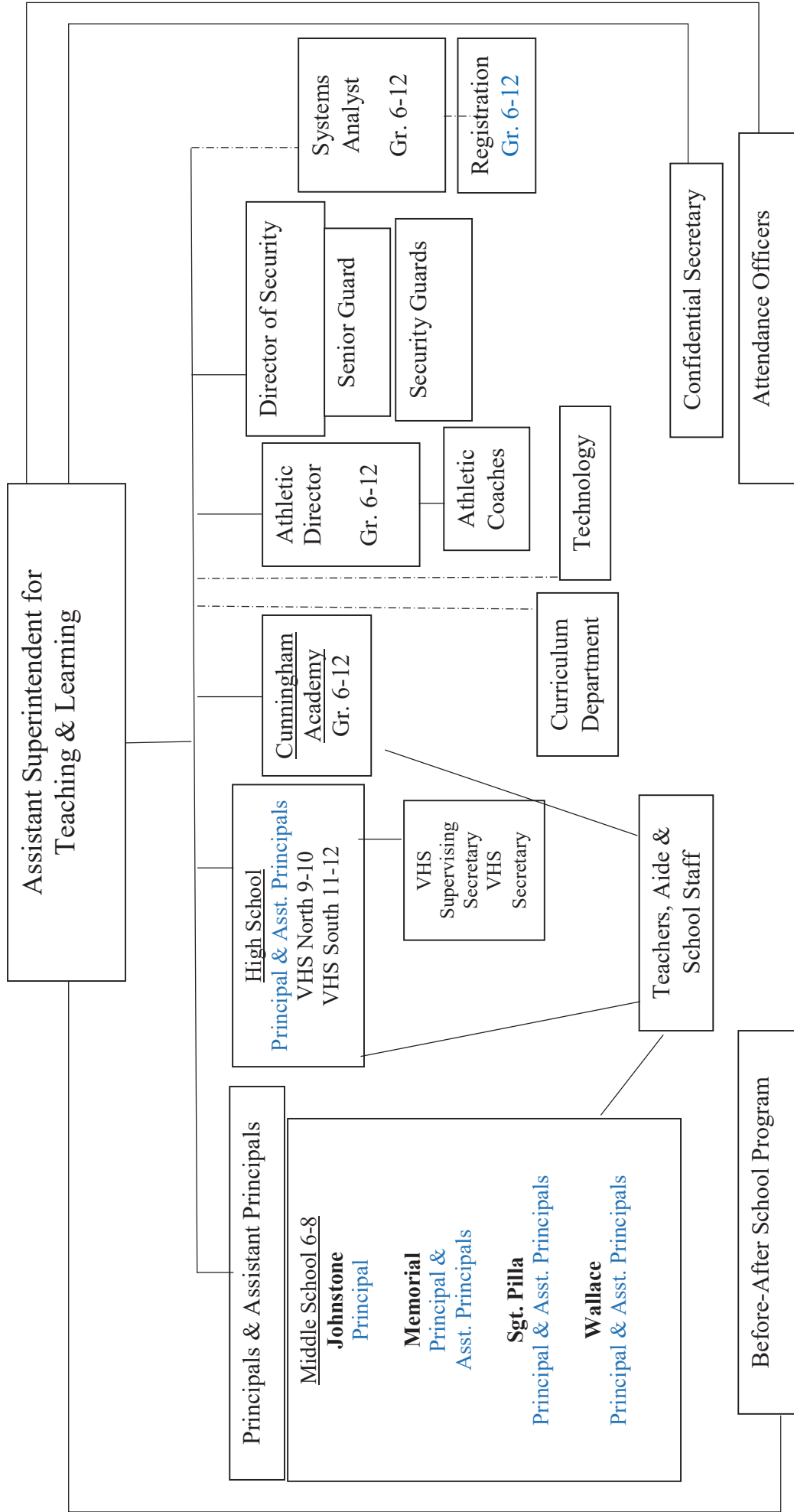
## **Business Office**







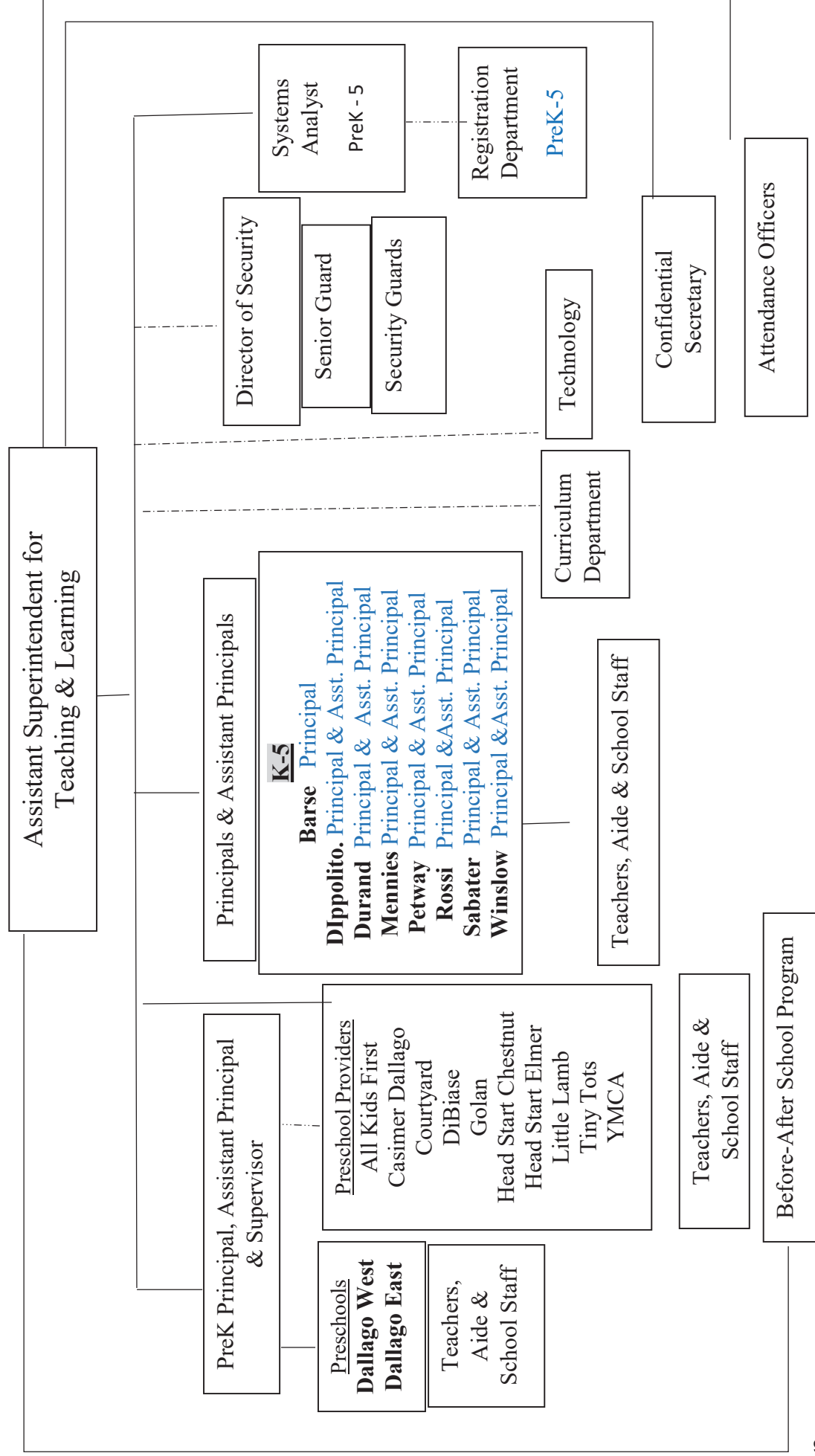
# Organization Chart 2023







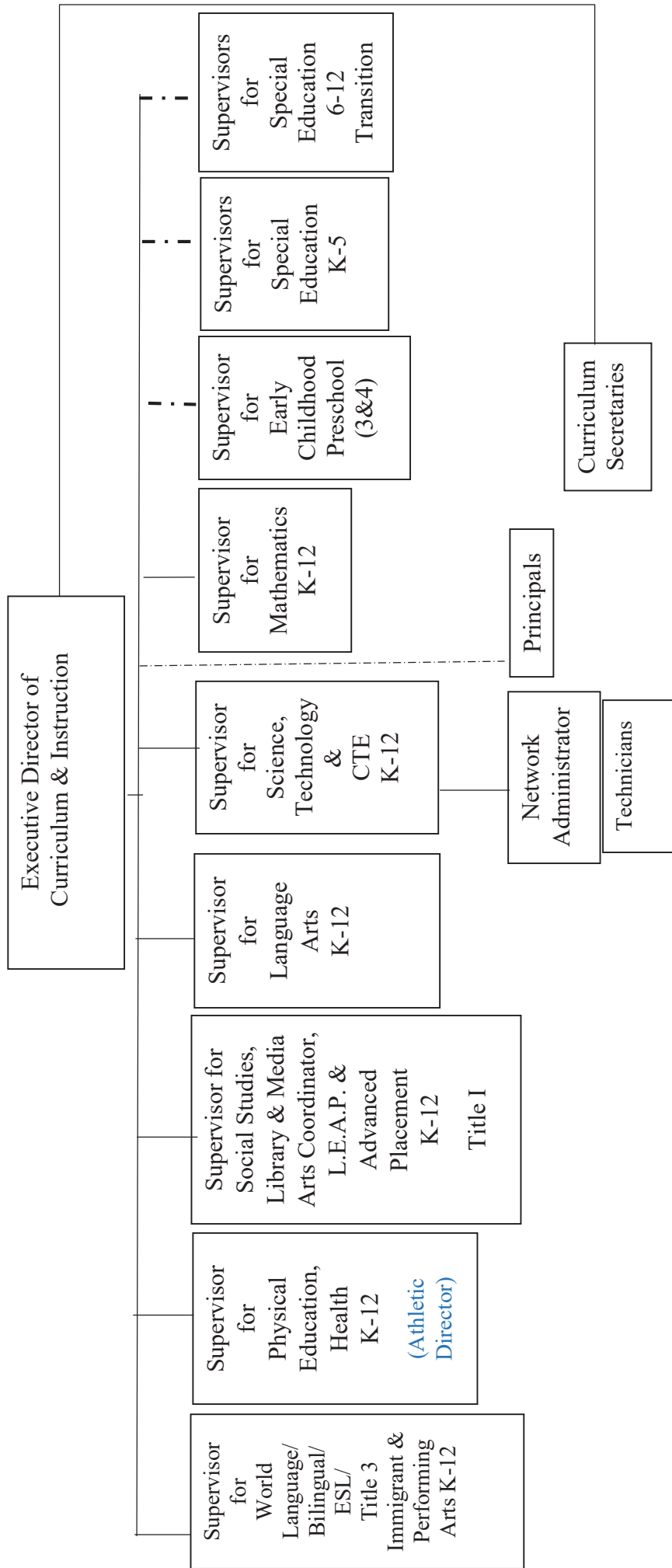
**Vineland Public Schools**  
**Organization Chart**  
**2023**





**Organization Chart  
2022-2023**

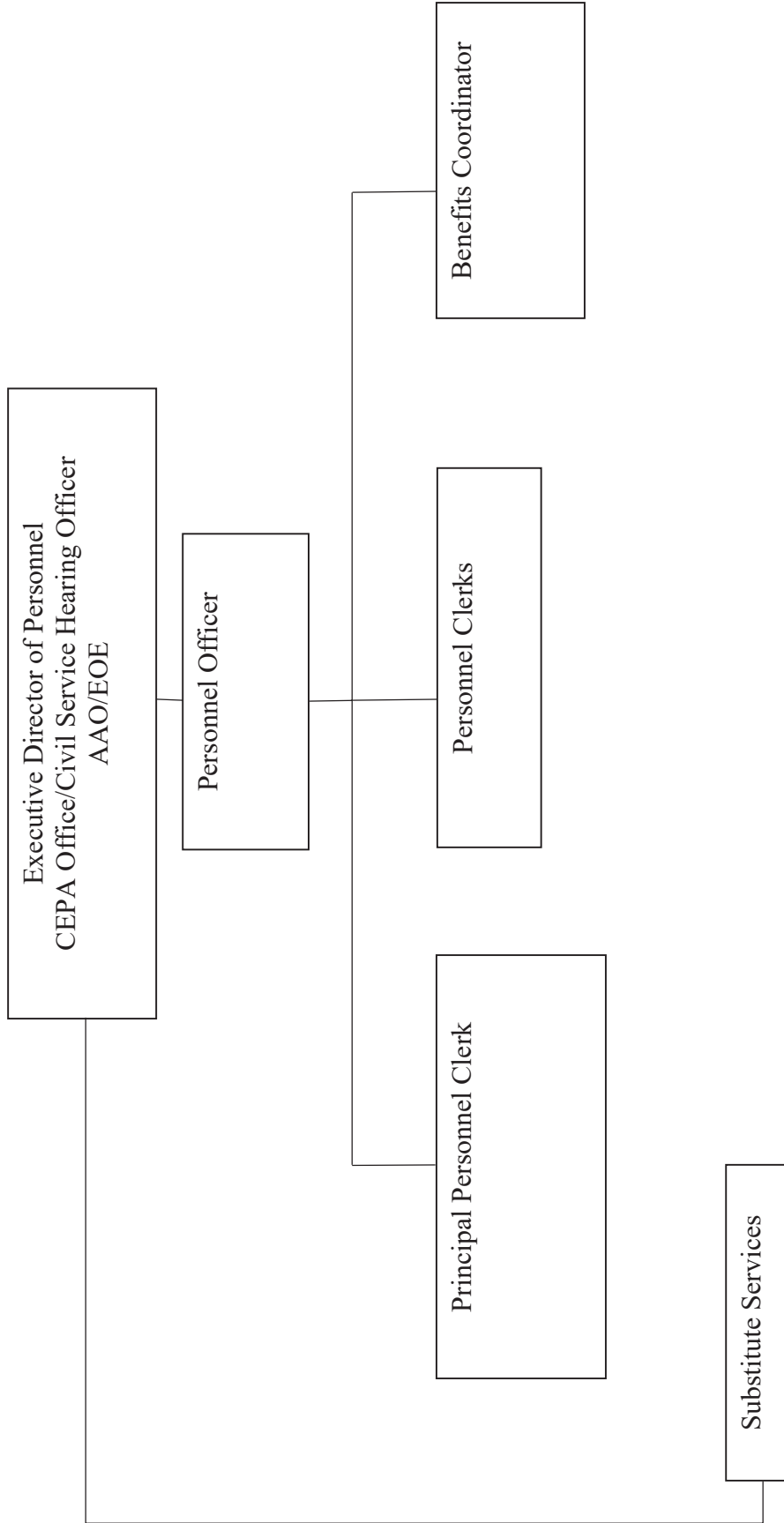
**Office of Curriculum and Instruction**





Organization Chart  
2023

**Personnel Office**



**CITY OF VINELAND  
BOARD OF EDUCATION**

**ROSTER OF OFFICIALS  
JUNE 30, 2024**

<b><u>Members of the Board of Education</u></b>			<b><u>Term</u></b>
Kimberly Codispoti	Robert Buono	President	2025
Cedric Holmes	Eugene Medio	Vice President	2026
Inez Acosta		Member	2024
Robert Buono		Member	2026
Nicholas Fiocchi		Member	2025
Eugene Medio		Member	2024
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, 2024**

**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, 2024, 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, 2024, 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 consider 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 December 13, 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

December 13, 2024



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



**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2024  
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, 2024. 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 2024 are as follows:

- In total, net position increased \$5,676,669.06 which represents a 4 percent increase from 2023.
- General revenues accounted for \$175,744,534.90 in revenue or 71 percent of all revenues. Program specific revenues in the form of charges for services and operating and capital grants and contributions accounted for \$70,159,728.94 or 29 percent of total revenues of \$245,904,263.84.
- Total assets of governmental activities decreased by \$7,430,062.71, as cash and cash equivalents increased by \$6,754,894.19, receivables decreased by \$14,818,719.15, and capital assets (net) decreased by \$813,063.59.
- The School District had \$240,227,594.78 in expenses; \$70,159,728.94 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes and state aid) of \$175,744,534.90 and previous year's surplus funds were adequate to provide for these programs.
- Among governmental funds, the General Fund had \$214,550,867.15 in revenues, \$216,398,405.99 in expenditures and net transfers from and to other funds in the amount of \$2,079,032.86. The General Fund's fund balance increased \$231,494.02 from 2023.

**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.

*{This space intentionally left blank}*

**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2024  
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 2024?" 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.

*{This space intentionally left blank}*



**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2024  
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 2024 and 2023.

**Table 1 - Net Assets**

	2024	2023
<b>Assets</b>		
Current and Other Assets	\$ 33,807,176.05	\$ 41,698,439.83
Capital Assets	176,244,500.87	175,524,874.54
Deferred Outflows of Resources	885,154.00	1,968,180.00
<b>Total Assets</b>	<u>210,936,830.92</u>	<u>219,191,494.37</u>
<b>Liabilities</b>		
Long-Term Liabilities	52,577,119.35	52,594,568.01
Other Liabilities	6,329,984.25	15,108,941.10
Deferred Inflows of Resources	4,313,490.00	9,448,417.00
<b>Total Liabilities</b>	<u>63,220,593.60</u>	<u>77,151,926.11</u>
<b>Net Position</b>		
Invested in Capital Assets, Net of Debt	169,258,861.30	169,986,060.81
Restricted	33,413,114.51	33,042,733.60
Unrestricted	<u>(54,955,738.49)</u>	<u>(60,989,226.15)</u>
<b>Total Net Position</b>	<u>\$ 147,716,237.32</u>	<u>\$ 142,039,568.26</u>

*{This space intentionally left blank}*

**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2024  
UNAUDITED (CONTINUED)**

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

Table 2 shows changes in net position for 2024 and 2023.

**Table 2 - Changes in Net Assets**

	<u>2024</u>	<u>2023</u>
<b>Revenues</b>		
Program Revenues:		
Charges for Services	\$ 3,096,489.60	\$ 2,282,253.51
Operating Grants and Contributions	67,063,239.34	73,739,880.25
General Revenues:		
Property Taxes	29,849,146.00	27,788,147.00
Grants and Entitlements	143,430,137.90	142,175,128.94
Other	2,465,251.00	1,918,455.72
Total Revenues	<u>245,904,263.84</u>	<u>247,903,865.42</u>
<b>Program Expenses</b>		
Instruction	117,114,786.91	119,070,348.91
Support Services:		
Tuition	4,065,577.30	5,525,392.16
Related Services - Pupils and Instructional Staff	59,526,144.05	51,020,921.94
General & School Administration & Central Services	12,500,710.51	11,864,495.40
Maintenance of Facilities	21,508,852.78	22,342,987.92
Pupil Transportation	12,922,404.75	13,290,404.15
Special Schools		
Internal Service Fund - Student Transportation	-	431,648.68
Interest	90,902.91	86,176.88
Transfer to Charter Schools	5,311,137.00	5,036,596.00
Food Service	7,187,078.57	6,949,535.53
Total Expenses	<u>240,227,594.78</u>	<u>235,618,507.57</u>
Increase (Decrease) in Net Position	<u>\$ 5,676,669.06</u>	<u>\$ 12,285,357.85</u>

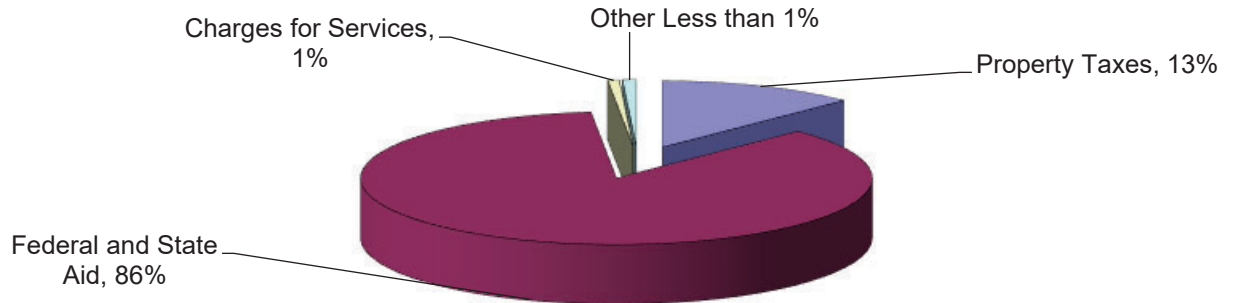
*{This space intentionally left blank}*

**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2024  
UNAUDITED (CONTINUED)**

**Governmental Activities**

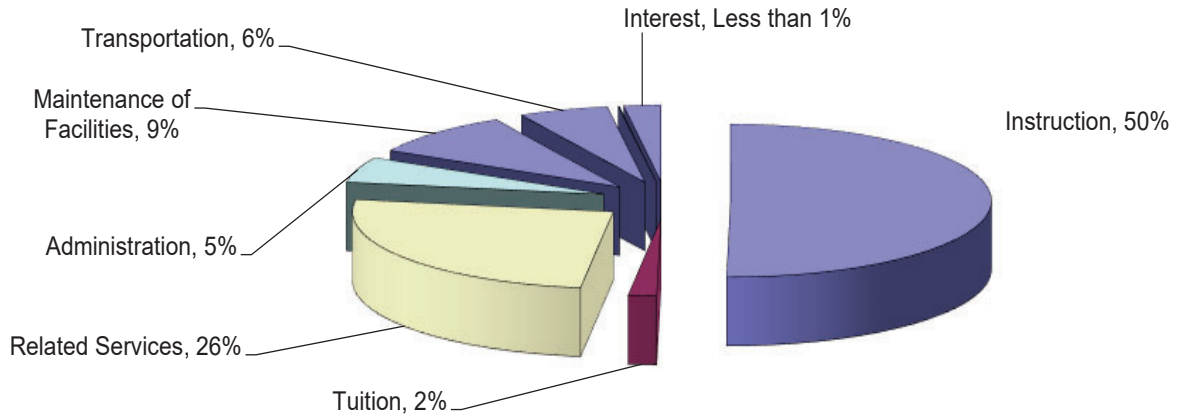
Property taxes made up 13 percent of revenues for governmental activities for the City of Vineland School District for year 2024. The District's total revenues were \$237,962,994.13 for the year ended June 30, 2024. Federal, state, and local grants accounted for 86 percent of revenue.

**SOURCES OF REVENUE FOR 2024**



The total cost of all program and services was \$233,040,516.21. Instruction comprises 52 percent of District expenses.

**EXPENSES FOR 2024**



**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2024  
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 \$754,191.14.
- Charges for food services represent \$1,345,195.70 of revenue. This represents amounts paid by patrons for daily food service.
- Federal and state reimbursement for meals, including payments for free and reduced lunches and breakfast, and donated commodities was \$6,179,596.77.

**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>2024</b>		<b>2023</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	\$ 117,114,786.91	94,005,294.96	\$ 119,070,348.91	\$ 90,569,843.55
Support Services:				
Tuition	4,065,577.30	4,065,577.30	5,525,392.16	5,525,392.16
Related Services Pupils and Instructional Staff	59,526,144.05	24,458,585.35	51,020,921.94	23,340,794.63
General & School Administration & Central Services	12,500,710.51	12,693,843.86	11,864,495.40	11,931,393.22
Maintenance of Facilities	21,508,852.78	21,841,160.02	22,342,987.92	22,447,477.46
Pupil Transportation	12,922,404.75	13,161,499.18	13,290,404.15	13,374,259.11
Internal Service Fund	-	-	431,648.68	431,648.68
Interest	90,902.91	90,902.91	86,176.88	86,176.88
Capital Grants		(5,222,420.84)	-	(12,666,009.33)
Transfer to Charter Schools	5,311,137.00	5,311,137.00	5,036,596.00	5,036,596.00
Total Expenses	<u>\$ 233,040,516.21</u>	<u>\$ 170,405,579.74</u>	<u>\$ 228,668,972.04</u>	<u>\$ 160,077,572.36</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, 2024  
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 \$258,032,230.13 and expenditures were \$257,744,301.90. The net increase in fund balance for the year was \$458,622.40.

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, 2024, 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) 2024</u>	<u>Percent of Increase (Decrease)</u>
Local Sources	\$ 34,651,165.10	13.43%	\$ 2,662,354.62	8.32%
State Sources	202,983,535.44	78.67%	5,615,238.99	2.85%
Federal Sources	20,397,529.59	7.91%	(8,011,170.26)	-28.20%
Total	<u>\$ 258,032,230.13</u>	100.00%	<u>\$ 266,423.35</u>	-17.03%

Local revenues increased by \$2,662,354.62. The increase in local revenue was predominately due to the increase in local tax levy and additional refunds received in 2024.

The increase of \$5,615,238.99 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 decrease of \$8,011,170.26 in federal sources is attributed to the fact that the district received less of its federal special revenue funding in 2024 as compared to 2023 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, 2024, 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 2023</u>	<u>Percent of Increase (Decrease)</u>
Current expense:				
Instruction	\$ 81,291,839.85	31.54%	\$ (2,047,864.13)	-2.46%
Undistributed expenditures	169,273,056.68	65.67%	8,900,250.41	5.55%
Capital Outlay	7,179,405.37	2.79%	(8,270,481.41)	-53.53%
Total	<u>\$ 257,744,301.90</u>	100.00%	<u>\$ (1,418,095.13)</u>	-0.55%

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 Student and Instruction Related Services, Plant Operations and Maintenance, and Health Benefits and also an increase in TPAF on-behalf payments.

Capital outlay decreased due to the Facilities Acquisitions and Construction Services by the Special Revenue Funds that were funded by the Covid Relief Funds in 2023.

**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2024  
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 2024, the School District had \$176,244,500.87 invested in land, building, furniture and equipment, and vehicles. Table 4 shows year 2024 balances compared to 2023.

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

	<u>2024</u>	<u>2023</u>
Land	\$ 5,723,348.13	\$ 5,723,348.13
Construction in Progress	4,585,716.28	-
Land Improvements	1,592,146.89	2,209,318.84
Building and Building Improvements	162,079,110.34	167,235,824.40
Machinery and Equipment	2,264,179.23	356,383.17
Total	<u>\$ 176,244,500.87</u>	<u>\$ 175,524,874.54</u>

Overall capital assets increased \$719,626.33 from year 2023 to year 2024. The increase in capital assets is due to asset additions being in excess of depreciation charges, as well as construction that begin in the 2023-24 school year. Please refer to Notes to the Financial Statements for more detailed information.

**Debt Administration**

At June 30, 2024 \$2,402,900.62, the School District had \$52,442,689.97 of outstanding debt. Of this amount, \$7,790,938.05 is for compensated absences, \$786,283.00 is for Post-Employment Benefits, \$36,840,040.00 is for the Net PERS Pension Liability and \$6,985,639.57 is for Capital Leases.

**For the Future**

The City of Vineland School District is in good financial condition at present. 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 is 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, 2024  
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, 2024

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 20,383,127.23	\$ 2,275,365.97	\$ 22,658,493.20
Receivables, net	10,042,595.77	996,721.11	11,039,316.88
Inventory		109,365.97	109,365.97
Right of Use Asset	6,985,639.57		6,985,639.57
Capital Assets, non-depreciable	64,935,813.78		64,935,813.78
Capital Assets, net	104,012,717.71	310,329.81	104,323,047.52
Total Assets	206,359,894.06	3,691,782.86	210,051,676.92
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Outflows Related to Pensions	885,154.00		885,154.00
Total Deferred Outflows of Resources	885,154.00	-	885,154.00
<b>LIABILITIES:</b>			
Current Liabilities:			
Accounts Payable	\$ 2,325,520.75	\$ -	\$ 2,325,520.75
Deferred Revenue	3,835,478.91	43,745.66	3,879,224.57
Accrued Interest	125,238.93		125,238.93
Noncurrent Liabilities:			
Due Within One Year	2,529,062.13		2,529,062.13
Due Beyond One Year	4,456,577.44		4,456,577.44
Compensated Absences Payable	7,790,938.05	174,218.73	7,965,156.78
Net Pension Liability	36,840,040.00		36,840,040.00
Post Employment Benefits Obligation	786,283.00		786,283.00
Total Liabilities	58,689,139.21	217,964.39	58,907,103.60
Deferred Inflows Related to Pensions	4,313,490.00	-	4,313,490.00
<b>NET POSITION:</b>			
Net Investment in Capital Assets	168,948,531.49	310,329.81	169,258,861.30
Restricted for:			
Maintenance Reserve	5,619,640.77		5,619,640.77
Other Purposes	27,793,473.74		27,793,473.74
Unrestricted (Deficit)	(58,119,227.15)	3,163,488.66	(54,955,738.49)
Total Net Position	\$ 144,242,418.85	\$ 3,473,818.47	\$ 147,716,237.32

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, 2024

---

	<u>Total</u>
ASSETS:	
Cash and Cash Equivalents	\$ 825,575.18
Total Assets	<u>825,575.18</u>
LIABILITIES:	
Deferred Revenue	606,638.01
Total Liabilities	<u>606,638.01</u>
NET POSITION:	
Unrestricted (Deficit)	<u>218,937.17</u>
Total Net Position	<u>\$ 218,937.17</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, 2024

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
<b>Governmental Activities:</b>						
Instruction:						
Regular	\$ 57,630,342.85	\$ 20,540,371.21	\$ 1,751,293.90	\$ 17,352,955.63	\$ (59,066,464.53)	\$ (59,066,464.53)
Special Education	21,909,694.92	7,808,963.89		3,056,445.42	(26,662,213.39)	(26,662,213.39)
Other Special Instruction	5,089,988.29	1,814,152.82		710,063.35	(6,194,077.76)	(6,194,077.76)
Other Instruction	1,711,328.30	609,944.63		238,733.65	(2,082,539.28)	(2,082,539.28)
<b>Support Services:</b>						
Tuition	4,065,577.30				(4,065,577.30)	(4,065,577.30)
Student and Instruction Related Services	43,884,875.97	15,641,268.08		35,067,558.70	(24,458,585.35)	(24,458,585.35)
General Administrative Services	5,031,050.84	1,138,710.79		(95,321.52)	(6,265,083.15)	(6,265,083.15)
School Administrative Services	5,162,488.86	1,168,460.02		(97,811.83)	(6,428,760.71)	(6,428,760.71)
Plant Operations and Maintenance	17,539,110.63	3,969,742.15		(332,307.24)	(21,841,160.02)	(21,841,160.02)
Pupil Transportation	10,066,182.78	2,856,221.97		(239,094.43)	(13,161,499.18)	(13,161,499.18)
Unallocated Benefits	55,547,835.56	(55,547,835.56)			-	-
Interest	90,902.91			5,222,420.84	(90,902.91)	(90,902.91)
Capital Grants					5,222,420.84	5,222,420.84
Transfer to Charter Schools	5,311,137.00				(5,311,137.00)	(5,311,137.00)
<b>Total Governmental Activities</b>	<b>233,040,516.21</b>	<b>-</b>	<b>1,751,293.90</b>	<b>60,883,642.57</b>	<b>(170,405,579.74)</b>	<b>(170,405,579.74)</b>
<b>Business-Type Activities:</b>						
Food Service	7,187,078.57		1,345,195.70	6,179,596.77		337,713.90
<b>Total Business-Type Activities</b>	<b>7,187,078.57</b>	<b>-</b>	<b>1,345,195.70</b>	<b>6,179,596.77</b>	<b>-</b>	<b>337,713.90</b>
<b>Total Primary Government</b>	<b>\$ 240,227,594.78</b>	<b>\$ -</b>	<b>\$ 3,096,489.60</b>	<b>\$ 67,063,239.34</b>	<b>\$ (170,405,579.74)</b>	<b>\$ (170,067,865.84)</b>
<b>General Revenues:</b>						
Taxes:						
Property Taxes, Levied for General Purposes, net					\$ 29,849,146.00	\$ 29,849,146.00
Federal and State Aid not Restricted					143,430,137.90	143,430,137.90
Miscellaneous Income					2,048,773.76	2,127,042.59
Special Items:						
Transfers						
Cancellation of Prior Year's Accounts Payable					511,001.30	511,001.30
Fixed Asset Adjustment					(172,792.89)	(172,792.89)
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>					<b>175,328,057.66</b>	<b>175,744,534.90</b>
<b>Change in Net Position</b>					<b>4,922,477.92</b>	<b>5,676,669.06</b>
<b>Net Position - July 1</b>					<b>139,319,940.93</b>	<b>142,039,568.26</b>
<b>Net Position - June 30</b>					<b>\$ 144,242,418.85</b>	<b>\$ 147,716,237.32</b>

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

**CITY OF VINELAND EDUCATION FOUNDATION, INC.**  
Statement of Activities and Changes in Net Position  
June 30, 2024

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUES:			
Interest & Dividends	\$ 1.02	\$ -	\$ 1.02
Contributions	16,071.55		16,071.55
Total Revenues	<u>16,072.57</u>	<u>-</u>	<u>16,072.57</u>
EXPENSES:			
Program Services:			
Scholarships	\$ 16,071.55	\$ -	\$ 16,071.55
Supporting Services:			
Administraton	474.79		474.79
General Expenses	176.50		176.50
Total Expenses	<u>16,722.84</u>	<u>-</u>	<u>16,722.84</u>
Change in Net Position	(650.27)	-	(650.27)
Net Position, July 1	219,587.44	-	219,587.44
			-
Net Position, June 30	<u>\$ 218,937.17</u>	<u>\$ -</u>	<u>\$ 218,937.17</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, 2024

	General Fund	Special Revenue Fund	Total Governmental Funds
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 17,070,494.29	\$ 3,141,938.77	\$ 20,212,433.06
Interfund Accounts Receivable	4,240,926.92		4,240,926.92
Intergovernmental Accounts Receivable:			
Federal	55,477.75	6,275,394.85	6,330,872.60
State	2,492,510.34	147,034.68	2,639,545.02
Other Accounts Receivable	1,072,176.50	1.65	1,072,178.15
Total Assets	<u>24,931,585.80</u>	<u>9,564,369.95</u>	<u>34,495,955.75</u>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>Liabilities:</b>			
Interfund Accounts Payable	37,463.99	4,032,768.76	4,070,232.75
Intergovernmental Accounts Payable:			
State		111,526.23	111,526.23
Accounts Payable	948,887.82	1,265,106.70	2,213,994.52
Unearned Revenue		3,835,478.91	3,835,478.91
Total Liabilities	<u>986,351.81</u>	<u>9,244,880.60</u>	<u>10,231,232.41</u>
<b>Fund Balances:</b>			
Restricted Fund Balance:			
Maintenance Reserve	5,619,640.77		5,619,640.77
Reserve for Excess Surplus	13,619,281.98		13,619,281.98
Reserve for Excess Surplus-Designated for			
Subsequent Year's Expenditures	10,087,888.65		10,087,888.65
Reserve for Unemployment	1,139,014.21		1,139,014.21
Reserve for Student Activities & Scholarships		716,387.57	716,387.57
Assigned Fund Balance:			
Designated for Subsequent Year's Expenditures	933,749.35		933,749.35
Assigned Fund Balance:			
Other Purposes	1,694,050.20		1,694,050.20
Unassigned Fund Balance (Deficit)	(9,148,391.17)	(396,898.22)	(9,545,289.39)
Total Fund Balances	<u>23,945,233.99</u>	<u>319,489.35</u>	<u>24,264,723.34</u>
Total Liabilities and Fund Balances	<u>\$ 24,931,585.80</u>	<u>\$ 9,564,369.95</u>	
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 \$302,744,157.80 and the accumulated depreciation is \$126,809,986.74.			\$ 175,934,171.06
Pension Liabilities and OPEB Net of Deferred Outflows & Inflows			(41,054,659.00)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.			<u>(14,901,816.55)</u>
Net position of governmental activities			<u>\$ 144,242,418.85</u>

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

**CITY OF VINELAND BOARD OF EDUCATION**  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Fiscal Year Ended June 30, 2024

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
<b>REVENUES:</b>				
Local Tax Levy	\$ 29,849,146.00	\$ -	\$ -	\$ 29,849,146.00
Tuition Charges	1,751,293.90			1,751,293.90
Miscellaneous Local Sources	2,048,773.76	1,001,951.44		3,050,725.20
Federal Sources	348,435.30	20,049,094.29		20,397,529.59
State Sources	180,553,218.19	20,609,817.58	1,820,499.67	202,983,535.44
Total Revenues	<u>214,550,867.15</u>	<u>41,660,863.31</u>	<u>1,820,499.67</u>	<u>258,032,230.13</u>
<b>EXPENDITURES:</b>				
Current:				
Regular Instruction	44,946,529.06	9,313,409.73		54,259,938.79
Special Education Instruction	20,628,346.91			20,628,346.91
Other Special Instruction	4,792,309.73			4,792,309.73
Other Instruction	1,611,244.42			1,611,244.42
Support Services and Undistributed Costs:				
Tuition	4,065,577.30			4,065,577.30
Student and Instruction Related Services	14,508,284.78	26,810,065.34		41,318,350.12
Other Administrative Services	5,356,327.75			5,356,327.75
School Administrative Services	5,496,263.74			5,496,263.74
Plant Operations and Maintenance	18,673,082.01			18,673,082.01
Pupil Transportation	13,435,247.20			13,435,247.20
Unallocated Benefits	75,617,071.56			75,617,071.56
Transfer Funds to Charter Schools	5,311,137.00			5,311,137.00
Capital Outlay	1,956,984.53	3,401,921.17	1,820,499.67	7,179,405.37
Total Expenditures	<u>216,398,405.99</u>	<u>39,525,396.24</u>	<u>1,820,499.67</u>	<u>257,744,301.90</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,847,538.84)</u>	<u>2,135,467.07</u>	<u>-</u>	<u>287,928.23</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers:				
Contribution to School Based Budgets -				
Special Revenue Fund	2,813,268.69	(2,813,268.69)		0.00
Local Contribution - Transfer to Special Revenue	(904,930.00)	904,930.00		-
Transferred from SES Fund	170,694.17			170,694.17
Total Other Financing Sources and Uses	<u>2,079,032.86</u>	<u>(1,908,338.69)</u>	<u>-</u>	<u>170,694.17</u>
Net Change in Fund Balances	<u>231,494.02</u>	<u>227,128.38</u>		<u>458,622.40</u>
Fund Balance, July 1	<u>23,713,739.97</u>	<u>92,360.97</u>	<u>-</u>	<u>23,806,100.94</u>
Fund Balance, June 30	<u>\$ 23,945,233.99</u>	<u>\$ 319,489.35</u>	<u>\$ -</u>	<u>\$ 24,264,723.34</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, 2024

Total Net Change in Fund Balances - Governmental Funds	\$ 458,622.40
Amounts reported for governmental activities in the statement of activities (A-2) are different because:	
Internal Service Fund (B-5)	(170,694.17)
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the period.	
Depreciation Expense	(10,545,643.12)
Capital Outlays	<u>7,179,405.37</u>
	(3,366,237.75)
Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets and is not reported in the statement of activities.	
Capital Lease Payments	<u>2,553,174.16</u>
	2,553,174.16
District pension contributions - PERS	3,646,166.61
Cost of benefits earned net of employee contributions	<u>1,631,302.39</u>
	5,277,469.00
Change in OPEB Liability	(25,580.00)
Accrued Interest on Leases	(90,902.91)
In the statement of activities, certain operating expenses, e.g., compensated absences (vacations and sick pay) and post employment benefits are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the earned amount exceeds the paid amount, the difference is a reduction in the reconciliation (-); when the paid amount exceeds the earned amount the difference is an addition to the reconciliation (+).	
	<u>286,627.19</u>
Change in Net Assets of Governmental Activities	<u><u>4,922,477.92</u></u>

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

## CITY OF VINELAND BOARD OF EDUCATION

## Statement of Net Position

## Proprietary Funds

June 30, 2024

	Enterprise Fund Food Service	Governmental Internal Service Fund - Student Transportation	Totals
<b>ASSETS:</b>			
Current Assets:			
Cash and Cash Equivalents	\$ 2,275,365.97	\$ 170,694.17	\$ 2,446,060.14
Accounts Receivable:			
Federal	348,593.23		348,593.23
State	14,341.92		14,341.92
Other	633,785.96		633,785.96
Inventories	109,365.97		109,365.97
Total Current Assets	3,381,453.05	170,694.17	3,552,147.22
Noncurrent Assets:			
Machinery and Equipment	1,960,853.56		1,960,853.56
Less Accumulated Depreciation	(1,650,523.75)		(1,650,523.75)
Total Noncurrent Assets	310,329.81	-	310,329.81
Total Assets	\$ 3,691,782.86	\$ 170,694.17	\$ 3,862,477.03
<b>LIABILITIES:</b>			
Current Liabilities:			
Interfund Accounts Payable	\$ -	\$ 170,694.17	\$ 170,694.17
Deferred Revenue	43,745.66		43,745.66
Total Current Liabilities	43,745.66	170,694.17	214,439.83
Noncurrent Liabilities:			
Compensated Absences Payable	174,218.73		174,218.73
Total Liabilities	217,964.39	170,694.17	388,658.56
<b>NET POSITION:</b>			
Invested in Capital Assets, Net of Related Debt	310,329.81	-	310,329.81
Unrestricted	3,163,488.66	-	3,163,488.66
Total Net Position	\$ 3,473,818.47	\$ -	\$ 3,473,818.47

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

**CITY OF VINELAND BOARD OF EDUCATION**  
Statement of Revenues, Expenses, and Changes in Net Position  
Proprietary Funds  
For the Fiscal Year Ended June 30, 2024

	Enterprise Fund Food <u>Service</u>	Governmental Internal Service Fund - Student <u>Transportation</u>	<u>Totals</u>
<b>OPERATING REVENUES:</b>			
Charges for Services:			
Daily Sales - Reimbursable Programs	\$ 762,113.30	\$ -	\$ 762,113.30
Daily Sales - Non - Reimbursable Programs	424,232.11		424,232.11
Vending Machines	1,876.77		1,876.77
Special Functions	156,973.52		156,973.52
	<u>1,345,195.70</u>	<u>-</u>	<u>1,345,195.70</u>
<b>OPERATING EXPENSES:</b>			
Salaries	2,196,063.50		2,196,063.50
Support Services - Employee Benefits	834,116.80		834,116.80
Management & Supervision Fees	327,901.36		327,901.36
Supplies, Materials and Repairs	321,536.23		321,536.23
Depreciation	18,535.93		18,535.93
Controllable Costs	365,037.52		365,037.52
Non Controllable Costs	130,371.60		130,371.60
Cost of Sales - Reimbursable Programs	2,805,174.32		2,805,174.32
Cost of Sales - Non - Reimbursable Programs	188,341.31		188,341.31
	<u>7,187,078.57</u>	<u>-</u>	<u>7,187,078.57</u>
Operating Income (Loss)	<u>(5,841,882.87)</u>	<u>-</u>	<u>(5,841,882.87)</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>			
State Sources:			
State School Lunch Program	158,104.56		158,104.56
State School Breakfast Program	87,653.45		87,653.45
Federal Sources:			
National School Lunch Program	3,561,311.50		3,561,311.50
National School Lunch Program - Supply Chain Asst.	220,332.35		220,332.35
National School Snack Program	69,005.43		69,005.43
National School Breakfast Program	1,487,216.57		1,487,216.57
National Summer Feeding Program	39,061.74		39,061.74
Fresh Fruit and Vegetable Program	61,063.20		61,063.20
Food Distribution Program	495,847.97		495,847.97
Interest Earnings	78,268.83		78,268.83
	<u>6,257,865.60</u>	<u>-</u>	<u>6,257,865.60</u>
Total Nonoperating Revenues (Expenses)	<u>6,257,865.60</u>	<u>-</u>	<u>6,257,865.60</u>
Income (Loss) before Contributions and Transfers	415,982.73	-	415,982.73
Operating Transfer In:			
Adjustment to Fixed Assets	(172,792.89)		(172,792.89)
Cancellation of Prior Year Accounts Payable	511,001.30		511,001.30
Transferred to General Fund		(170,694.17)	(170,694.17)
	<u>754,191.14</u>	<u>(170,694.17)</u>	<u>583,496.97</u>
Change in Net Position	754,191.14	(170,694.17)	583,496.97
Net Position, July 1	2,719,627.33	170,694.17	2,890,321.50
Net Position (Deficit), June 30	<u>\$ 3,473,818.47</u>	<u>\$ -</u>	<u>\$ 3,473,818.47</u>

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

**CITY OF VINELAND BOARD OF EDUCATION**  
Statement of Cash Flows  
Proprietary Funds  
For the Fiscal Year Ended June 30, 2024

	Enterprise Fund Food <u>Service</u>	Governmental Internal Service Fund - Student <u>Transportation</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from Customers	\$ 944,014.45	\$ -
Payments for Labor	(2,173,722.81)	-
Payments for Employee Benefits	(834,116.80)	-
Payments to Suppliers	(4,221,990.83)	-
Net Cash Provided by (used for) Operating Activities	<u>(6,285,815.99)</u>	<u>-</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Federal Sources	5,907,497.51	
State Sources	244,797.12	
Operating Subsidies and Transfers from Other Funds		
Net Cash Provided by (used for) Non-Capital Financing Activities	<u>6,152,294.63</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Purchases of Capital Assets	<u>(277,192.90)</u>	<u>-</u>
Net Cash Provided (used for) Capital and Related Financing Activities	<u>(277,192.90)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest and Dividends	<u>78,268.83</u>	<u>-</u>
Net Cash Provided by (used for) Investing Activities	<u>78,268.83</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(332,445.43)	-
Balances, July 1	<u>2,607,811.40</u>	<u>170,694.17</u>
Balances, June 30	<u><u>\$ 2,275,365.97</u></u>	<u><u>\$ 170,694.17</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>		
Operating Income (Loss)	\$ (5,841,882.87)	\$ -
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities:		
Depreciation and Net Amortization	18,535.93	-
(Increase) Decrease in Accounts Receivable:		
Other	(444,926.91)	
(Increase) Decrease in Inventories	(32,777.56)	
Increase (Decrease) in Accounts Payable	(50,850.93)	
Increase (Decrease) in Interfunds Payable		
Increase (Decrease) in Deferred Revenue	43,745.66	
Increase (Decrease) in Compensated Absences Payable	<u>22,340.69</u>	<u>-</u>
Total Adjustments	<u>(443,933.12)</u>	<u>-</u>
Net Cash Provided by (used for) Operating Activities	<u><u>\$ (6,285,815.99)</u></u>	<u><u>\$ -</u></u>

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



**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**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, 2024  
(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, 2024  
(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, 2024  
(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, 2024  
(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, 2024  
(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, 2024  
(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, 2024  
(CONTINUED)**

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

**Restricted** - The restricted fund balance classification includes amounts that are restricted to specific purposes. Such restrictions, or constraints, are placed on the use of resources either by being (1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (2) imposed by law through constitutional provisions or enabling legislation.

**Committed** - The committed fund balance classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the School District's highest level of decision-making authority, which, for the School District, is the Board of Education. Such formal action consists of an affirmative vote by the Board of Education, memorialized by the adoption of a resolution. Once committed, amounts cannot be used for any other purpose unless the Board of Education removes, or changes, the specified use by taking the same type of action (resolution) it employed to previously commit those amounts.

**Assigned** - The assigned fund balance classification includes amounts that are constrained by the School District's intent to be used for specific purposes but are neither restricted nor committed.

**Unassigned** - The unassigned fund balance classification is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, it is the policy of the School District to spend restricted fund balances first. Moreover, when an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, it is the policy of the School District to spend fund balances, if appropriate, in the following order: committed, assigned, and then unassigned.

**Operating and Non-Operating Revenues and Expenses** - Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the School District, these revenues are sales for the food service program. Non-operating revenues principally consist of interest income earned on various interest-bearing accounts. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the fund.

**Interfund Activity** - Transfers between governmental and business-type activities on the government wide statements are reported in the same manner as general revenues. Exchange transactions between funds are reported as revenues in the seller funds and as expenditures / expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources / uses in governmental funds and after non-operating revenues / expenses in proprietary funds. Reimbursements from funds responsible for particular expenditures / expenses to the funds that initially paid for them are not presented on the financial statements.

**Estimates** - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**Accounting for Previous Abbott Districts** - As a result of the May 21, 1998 Abbott v. Burke Supreme Court decision, each Abbott district was required by the 2001-2002 school year to implement whole school reform (WSR). WSR is a complete restructuring of an entire school, putting in place a series of programs and strategies that have been proven by research to be effective. Beginning with the 1999-2000 budget, Abbott districts were required to submit school-based budgets for their schools included in the first cohort for implementation of WSR in addition to their district-wide budgets for all appropriations. The Vineland Board of Education was considered an Abbott District.



**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024  
(CONTINUED)**

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

Beginning in fiscal year 2000, a “Blended Resource Fund (Fund 15), a sub-fund of the general fund, was created to allow budgeting of school-level appropriations and accounting for school-level expenditures. This has resulted in specific schedules in the Annual Comprehensive Annual Financial Report (ACFR) which report on Fund 15 activity. For years subsequent to June 30, 2008 the State of New Jersey eliminated the Abbott District designation and changed the funding formula for State Aid to all New Jersey School Districts. This change did not have an effect on the reporting requirements of those Districts formerly known as Abbott.

**Recent Accounting Pronouncements Not Yet Effective**

In June 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,

In December 2023, the Governmental Accounting Standards Board (GASB) issued Statement No. 102, “Certain Risk Disclosures”. This statement, which is effective for fiscal years beginning after June 15, 2024, is not anticipated to have any effect on the District's financial reporting.

In April 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 103, “Financial Reporting Model Improvements”. This statement, which is effective for fiscal years beginning after June 15, 2024, may have an effect on the District's financial reporting.

In September 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 104, “Disclosure of Certain Capital Assets”. This statement, which is effective for fiscal years beginning after June 15, 2025, 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, 2024, the School District's bank balances of \$32,499,173.19 were exposed to custodial credit risk as follows:

Insured by FDIC	\$	500,000.00
Collateralized by GUDPA		30,054,986.71
Uninsured & Uncollateralized		1,944,186.48
	\$	<u><u>32,499,173.19</u></u>

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024  
(CONTINUED)**

**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 fiscal year.

**Note 4: ACCOUNTS RECEIVABLE**

Accounts receivable on June 30, 2024 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:

	<b>General Fund</b>	<b>Special Revenue Fund</b>	<b>Proprietary Funds</b>	<b>Total</b>
Intergovernmental	\$ 2,547,988.09	\$ 6,422,429.53	\$ 362,935.15	\$ 9,333,352.77
Other	1,072,176.50	1.65	633,785.96	1,705,964.11
Interfund Recievable	4,240,926.92			4,240,926.92
Total	\$ <u>7,861,091.51</u>	\$ <u>6,422,431.18</u>	\$ <u>996,721.11</u>	\$ <u>15,280,243.80</u>

**Note 5: INVENTORY**

Inventory in the food service fund at June 30, 2024 consisted of the following:

Food & Supplies	\$109,365.97
-----------------	--------------

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024  
(CONTINUED)**

**Note 6: CAPITAL ASSETS**

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

	Balance July 1, 2023	Additions/Adj	Deletions/Adj	Balance June 30, 2024
<b>Governmental Activities:</b>				
Capital Assets Not Being Depreciated:				
Land	\$ 5,723,348.13	\$	\$	5,723,348.13
Construction in Progress		4,585,716.28		4,585,716.28
Total Capital Assets Not Being Depreciated	<u>5,723,348.13</u>	<u>4,585,716.28</u>	<u>-</u>	<u>10,309,064.41</u>
Capital Assets Being Depreciated:				
Land Improvements	12,383,081.81			12,383,081.81
Buildings & Improvements	256,409,779.36			256,409,779.36
Machinery & Equipment	17,048,543.13	6,593,689.09		23,642,232.22
Total Capital Assets Being Depreciated:	<u>285,841,404.30</u>	<u>6,593,689.09</u>	<u>-</u>	<u>292,435,093.39</u>
Less Accumulated Depreciation for:				
Land Improvements	(10,173,762.97)	(617,171.95)		(10,790,934.92)
Buildings & Improvements	(89,173,954.96)	(5,156,714.06)		(94,330,669.02)
Machinery & Equipment	(16,916,625.69)	(4,771,757.11)		(21,688,382.80)
Total Accumulated Depreciation	<u>(116,264,343.62)</u>	<u>(10,545,643.12)</u>	<u>-</u>	<u>(126,809,986.74)</u>
Total Capital Assets Being Depreciated Net of Accumulated Depreciation	<u>169,577,060.68</u>	<u>(3,951,954.03)</u>	<u>-</u>	<u>165,625,106.65</u>
Governmental Activities Capital Assets, Net	<u>\$ 175,300,408.81</u>	<u>\$ 633,762.25</u>	<u>\$ -</u>	<u>\$ 175,934,171.06</u>
<b>Business-Type Activities:</b>				
Equipment	\$ 2,070,477.92	\$ 277,192.90	\$ 386,817.26	\$ 1,960,853.56
Less Accumulated Depreciation for:				
Equipment	<u>(1,846,012.19)</u>	<u>(18,535.93)</u>	<u>(214,024.37)</u>	<u>(1,650,523.75)</u>
Business-Type Activities Capital Assets, Net	<u>\$ 224,465.73</u>	<u>\$ 258,656.97</u>	<u>\$ 172,792.89</u>	<u>\$ 310,329.81</u>

Depreciation expense was charged to governmental functions as follows:

	Depreciation Allocated
Instruction:	
Regular	\$ 3,455,952.83
Special Education	1,313,871.63
Other Instruction	305,234.34
Other Special	102,624.24
Support Services:	
Student and Instruction Related Services	2,631,670.30
School Administrative Services	341,158.07
General and Administrative Services	350,070.95
Plant Operations and Maintenance	1,189,335.86
Pupil Transportation	855,724.90
Total	<u>\$ 10,545,643.12</u>

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024  
(CONTINUED)**

**Note 7: LONG-TERM OBLIGATIONS**

During the fiscal year ended June 30, 2024, the following changes occurred in long-term obligations:

	Balance June 30, 2023	Issues or Additions	Payments or Expenditures	Balance June 30, 2024
Compensated Absences:				
General Fund	\$ 8,077,565.24	\$	\$ 286,627.19	\$ 7,790,938.05
Food Service Fund	151,878.04	22,340.69		174,218.73
Capital Leases	5,538,813.73	4,000,000.00	2,553,174.16	6,985,639.57
Net Pension Liability	38,065,608.00		1,225,568.00	36,840,040.00
Net OPEB Obligation	760,703.00	25,580.00		786,283.00
	<u>\$ 52,594,568.01</u>	<u>\$ 4,047,920.69</u>	<u>\$ 4,065,369.35</u>	<u>\$ 52,577,119.35</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, 2024.

**Bonds Authorized but not Issued** - As of June 30, 2024, 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**

**Description of Plans**

All required employees of the District are covered by either the Public Employees' Retirement System or the Teacher's Pension and Annuity Fund cost-sharing multiple-employer defined benefit pension plans which have been established by state statute and are administered by the New Jersey Division of Pension and Benefits (Division). According to the State of New Jersey Administrative Code, all obligations of both Systems will be assumed by the State of New Jersey should the Systems terminate. 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 Pensions and Benefits, PO Box 295, Trenton, New Jersey, 08625 or the reports can be accessed on the internet at <http://www.state.nj.us/treasury/omb/publications/23fr/NJFRFY2023Complete.pdf>

**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  
FOR THE YEAR ENDED JUNE 30, 2024  
(CONTINUED)**

**Note 8: PENSION PLANS – CONTINUED**

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	Amount
6/30/2023	\$ 32,297,907.00
6/30/2023	30,769,801.00
6/30/2022	30,050,710.00

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 \$5,173,608.59 during the year ended June 30, 2024, 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	Amount
6/30/2024	\$ 3,646,166.61
6/30/2023	3,180,794.00
6/30/2022	2,987,506.00

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024  
(CONTINUED)**

**Note 8: PENSION PLANS – CONTINUED**

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

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

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

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

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

Also, Chapter 1, P.L. 2010 changed the membership eligibility criteria for new members of PERS and TPAF from the amount of annual compensation to the number of hours worked weekly. Also, it returned the benefit multiplier for new members of PERS and TPAF to  $\frac{1}{60}$ th from  $\frac{1}{55}$ th, and it provided that new members of PERS and TPAF have the retirement allowance calculated using the average annual compensation for the last five years of service instead of the last three years of service. New members of PERS and TPAF will no longer receive pension service credit from more than one employer. Pension service credit will be earned for the highest paid position only. The law also requires the State to make its full pension contribution, defined as  $\frac{1}{7}$ th of the required amount, beginning in fiscal years 2012.

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

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024  
(CONTINUED)**

**Note 8: PENSION PLANS – CONTINUED**

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

**Note 9: 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 \$36,840,040 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, 2022 that was rolled forward to June 30, 2023. 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, 2023, the District’s proportion is 0.2543433347%, which is an increase of 0.84% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the District recognized negative pension expense of \$1,878,101. At June 30, 2023, 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	\$ 352,238	(150,590)
Changes of assumptions	80,930	(2,232,664)
Net difference between projected and actual earnings on pension plan investments	169,653	-
Changes in proportion	282,333	(1,930,236)
Total	<u>\$ 885,154</u>	<u>\$ (4,313,490)</u>

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024  
(CONTINUED)**

**Note 9: PENSION LIABILITIES – PUBLIC EMPLOYEES’ RETIREMENT SYSTEM (PERS) - CONTINUED**

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

Year ended June 30,		
2025	\$	4,985,337
2026		(785,264)
2027		(6,319,202)
2028		(1,181,732)
2029		(127,475)
Total	\$	<u>(3,428,336)</u>

**Actuarial Assumptions**

The total pension liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of July 1, 2022, which was rolled forward to June 30, 2023. 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, 2022 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, 2023) 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, 2023 are summarized in the following table:



**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024  
(CONTINUED)**

**Note 9: PENSION LIABILITIES – PUBLIC EMPLOYEES’ RETIREMENT SYSTEM (PERS)**

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US equity	28.00%	8.98%
Non-U.S. developed markets equity	12.75%	9.22%
International small cap equity	1.25%	9.22%
Emerging markets equity	5.50%	11.13%
Private equity	13.00%	12.50%
Real estate	8.00%	8.58%
Real assets	3.00%	8.40%
High yield	4.50%	6.97%
Private Credit	8.00%	9.20%
Investment grade credit	7.00%	5.19%
Cash equivalents	2.00%	3.31%
U.S. Treasuries	4.00%	3.31%
Risk mitigation strategies	3.00%	6.21%

*Discount Rate*

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2023. 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%)
District's proportionate share of the net pension liability	\$ 44,423,602	36,840,040	30,392,428

*Pension plan fiduciary net position.*

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

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024  
(CONTINUED)**

**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.

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>299,981,774.00</u>
Total	<u><u>\$ 299,981,774.00</u></u>

The net pension liability was measured as of June 30, 2023 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, 2023, the District's proportion was 0.00%, which was no change from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the District recognized pension expense of \$7,369,679 and revenue of \$7,369,769 for support provided by the State.

*Actuarial assumptions.* The total pension liability in the June 30, 2023 actuarial valuation was determined by an actuarial valuation as of July 1, 2022, which was rolled forward to June 30, 2023. 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% - 4.25% (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.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024  
(CONTINUED)**

**Note 10 – PENSION LIABILITIES - TEACHERS' PENSION AND ANNUITY FUND (TPAF) – CONTINUED**

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, 2022 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, 2023) 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:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return.
US Equity	28.00%	8.98%
Non-U.S. Developed Markets Equity	12.75%	9.22%
International small cap equity	1.25%	9.22%
Emerging Markets Equity	5.50%	11.13%
Private Equity	13.00%	12.50%
Real Estate	8.00%	8.58%
Real Assets	3.00%	8.40%
High Yield	4.50%	6.97%
Private Credit	8.00%	9.20%
Investment Grade Credit	7.00%	5.19%
Cash Equivalents	2.00%	3.31%
U.S. Treasuries	4.00%	3.31%
Risk Mitigation Strategies	3.00%	6.21%

***Discount rate.***

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2023. 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.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024  
(CONTINUED)**

**Note 10 – PENSION LIABILITIES - TEACHERS' PENSION AND ANNUITY FUND (TPAF)**

*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	\$ 353,732,947.37	\$ 299,981,774.00	\$ 254,710,510.55

*Pension plan fiduciary net position.*

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

**Additional Information**

Collective balances of the local group at June 30, 2023 are as follows:

Deferred outflows of resources	\$ 2,413,548,676
Deferred inflows of resources	(14,741,373,312)
Net pension liability	51,109,961,824

Collective pension expense for the plan for the measurement period ended June 30, 2023 is \$1,255,623,033.

**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

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024  
(CONTINUED)**

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

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>.

*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, 2023, actuarial valuation reported by the State in the State’s most recently issued ACFR was determined by an actuarial valuation as of June 30, 2022, which was rolled forward to June 30, 2023. 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*

<u>TPAF/ABP</u>	<u>PERS</u>	<u>PFRS</u>
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

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024  
(CONTINUED)**

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

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, 2022 valuation were based on the results of the TPAF, PERS, and PFRS experience studies for the period July 1, 2018 to June 30, 2021.

100% of active members are considered to participate in the Plan upon retirement.

*Health Care Trend Assumptions*

For pre-Medicare medical benefits, the trend rate is initially 6.5% and decreases to a 4.5% long-term trend rate after nine years. For post-65 medical benefits PPO, the trend is increasing to 14.8% in fiscal year 2026, and decreases to 4.5% in fiscal year 2033. For HMO the trend is increasing to 17.4% in fiscal year 2026, and decreases to 4.5% in fiscal year 2033. For prescription drug benefits, the initial trend rate is 9.5% and decreases to a 4.5% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.0%.

*Discount Rate*

The discount rate used to measure the total OPEB liability was 3.65%. 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 6/30/23 (Based on 6/30/2022 measurement date)	\$ 50,646,262,966.00
Changes for the year:	
Service cost	2,136,235,476.00
Interest	1,844,113,951.00
Differences between Expected & Actual Experiences	(980,424,863.00)
Changes in assumptions or other inputs	105,539,463.00
Contributions: Member	47,258,104.00
Benefit payments	<u>(1,437,516,858.00)</u>
Net changes	<u>1,715,205,273.00</u>
Balance at 6/30/23 (Based on 6/30/2022 measurement date)	<u><u>\$ 52,361,468,239.00</u></u>

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

The following presents the total OPEB liability as of June 20, 2023, 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 (2.65%)	Discount Rate (3.65%)	1% Increase (4.65%)
Total OPEB Liability	\$ 61,385,066,712.00	\$ 52,361,668,239.00	\$ 45,116,926,835.00

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024  
(CONTINUED)**

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

*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, 2023, calculated using the healthcare trend rate as disclosed above as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability			
(School Retirees)	\$ 43,468,257,358.00	\$ 52,361,668,239.00	\$ 63,998,719,320.00

*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 \$(2,946,513) 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, 2023, the State reported deferred outflows of resources and deferred inflows of resources related to retired school employees' OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 7,639,717,639.00	\$ (13,791,541,217.00)
Changes in assumptions	7,445,895,322.00	(14,449,948,556.00)
	<u>\$ 15,085,612,961.00</u>	<u>\$ (28,241,489,773.00)</u>

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:

<u>Year Ended June 30,</u>	
2024	\$ (2,611,225,301.00)
2025	(2,611,225,301.00)
2026	(2,269,523,460.00)
2027	(1,338,024,839.00)
2028	(273,877,609.00)
Thereafter	<u>(4,052,000,302.00)</u>
	<u>\$ (13,155,876,812.00)</u>

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

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024  
(CONTINUED)**

**Note 12: DEFERRED COMPENSATION**

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

Ameriprise	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>
2023-2024	\$ 28,419.19	\$ 452,737.55	\$ (114,630.67)	\$ 1,139,014.21
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

**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, 2024, the liability for compensated absences in the governmental activities and proprietary fund types was \$7,790,938.05 and \$174,218.73, respectively.



**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024  
(CONTINUED)**

**Note 15: INTERFUND BALANCES AND TRANSFERS**

The following interfund balances were recorded on the various balance sheets as June 30, 2024:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 4,240,926.92	\$ 37,463.99
Special Revenue Fund	-	4,032,768.76
Enterprise Fund	-	170,694.17
Total	<u>\$ 4,240,926.92</u>	<u>\$ 4,240,926.92</u>

Inter-funds were created throughout the year due to short term borrowings to cover cash flow needs in the various funds and to cover cash overdrafts for pooled funds. The governmental fund inter-funds were eliminated in the governmental-wide statements.

**Note 16: DEFICIT FUND BALANCES**

The School District has a deficit in Unassigned Fund Balance of \$9,545,289.39 in the governmental funds as of June 30, 2024, 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 \$54,955,738.49 as of June 30, 2024. This deficit was attributable to the Net Pension Liability, the liability for compensated absences as well as the June State Aid Payment as noted above.

**Note 18: FUND BALANCES**

**NONSPENDABLE** - As stated in note 1, the nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. The nonspendable fund balances of the School District, as of June 30, 2024, are summarized as follows:

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024  
(CONTINUED)**

**Note 18: FUND BALANCES - CONTINUED**

**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, 2024 is \$23,707,170.63. \$10,087,888.65 of excess fund balance generated during 2023-2024 has been restricted and designated for utilization in the 2024-25 budget.

**For Capital Reserve Account** - As of June 30, 2024, 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, 2024, 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, 2024, the balance in the unemployment reserve account is \$1,139,014.21. 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, 2024, the general fund and special revenue fund balance unassigned classification contained deficits totaling \$9,545,289.39. As discussed in Note 16, this is a direct result of the delay in the June payments of state aid until the following fiscal year, is not considered a violation of New Jersey statute and regulation nor in need of corrective action.

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

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

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

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

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024  
(CONTINUED)**

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

**Funding Policy** – As of July 1, 2024, 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, 2024, 2023 and 2022 were \$13,988.00, \$13,988.00 and \$18,438.00, respectively.

**Total OPEB Liability**

The District recognized \$786,283.00 of OPEB liability on the Statement of Net Position.

**Actuarial assumptions and other imputes:**

The total OPEB liability in the June 30, 2024 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.

**(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.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024  
(CONTINUED)**

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

**(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**

	<b>Flagship Dental</b>	<b>Premier Dental</b>	<b>RX</b>	<b>Vision Care</b>
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.

**(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

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024  
(CONTINUED)**

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

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 6/30/23	\$	760,703.00
Changes for the year:		
Service cost		28,232.00
Interest on Service Cost		11,450.00
Contributions		(13,988.00)
Interest on Contributions		(114.00)
		<u>25,580.00</u>
Net changes		<u>25,580.00</u>
Balance at 6/30/24	\$	<u>786,283.00</u>

**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:

	<u>1% Decrease (0.50%)</u>	<u>Discount Rate (1.50%)</u>	<u>1% Increase (2.50%)</u>
Total OPEB Liability	\$ 867,238.00	\$ 786,283.00	\$ 713,710.00

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

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

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates *</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 686,219.00	\$ 786,283.00	\$ 904,842.00

\* Postemployment prescription drug rate: 5% per year. Dental and vision care premiums: 3% per year.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024  
(CONTINUED)**

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

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

For the year ended June 30, 2024, the board of education recognized OPEB expense of \$25,580.00 as the total OPEB liability for benefits provided through a defined OPEB plan that is not administered through a trust that meets the criteria in paragraph 4 of GASB 75.

**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	Increases	Decreases	Ending Balance
Bus Yard Improvements	\$ 1,290,000.00	\$	\$ 640,000.00	\$ 650,000.00
Buses & Vehicles	4,248,813.73	4,000,000.00	1,913,174.16	6,335,639.57
Right to use assets, net	\$ 5,538,813.73	\$ 4,000,000.00	\$ 2,553,174.16	\$ 6,985,639.57

**Note 22: SUBSEQUENT EVENTS**

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2024, and December 13, 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, 2024

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
<b>REVENUES:</b>					
Local Sources:					
Local Tax Levy	\$ 29,849,146.00	\$ -	\$ 29,849,146.00	\$ 29,849,146.00	\$ -
Tuition	587,000.00		587,000.00	1,751,293.90	1,164,293.90
Transportation Fees	45,000.00		45,000.00	33,854.95	(11,145.05)
Rents and Royalties	39,776.00		39,776.00	44,813.18	5,037.18
Advertising Fees - School Buses	10,000.00		10,000.00	4,909.97	(5,090.03)
Interest Income	20,000.00		20,000.00	979,407.88	959,407.88
Miscellaneous	203,676.00		203,676.00	985,787.78	782,111.78
Sale of Property	40,000.00		40,000.00	-	(40,000.00)
<b>Total - Local Sources</b>	<b>30,794,598.00</b>	<b>-</b>	<b>30,794,598.00</b>	<b>33,649,213.66</b>	<b>2,854,615.66</b>
State Sources:					
Equalization Aid	96,298,075.00		96,298,075.00	96,298,075.00	-
Transportation Aid	4,794,073.00		4,794,073.00	4,794,073.00	-
Special Education Categorical Aid	5,294,946.00		5,294,946.00	5,294,946.00	-
Security Aid	3,354,282.00		3,354,282.00	3,354,282.00	-
School Choice Aid	142,544.00		142,544.00	142,544.00	-
Adjustment Aid	31,132,988.00		31,132,988.00	31,132,988.00	-
Extraordinary Aid	1,000,000.00		1,000,000.00	1,999,325.00	999,325.00
Additional Non Public Transportation Aid			-	237,510.00	237,510.00
Teacher's Pension & Annuity Fund (On-Behalf-Non-Budgeted)			-	32,297,907.00	32,297,907.00
Reimbursed TPAF Social Security (Non-Budgeted)			-	5,173,608.59	5,173,608.59
<b>Total State Sources</b>	<b>142,016,908.00</b>	<b>-</b>	<b>142,016,908.00</b>	<b>180,725,258.59</b>	<b>38,708,350.59</b>
Federal Sources:					
Impact Aid	379,473.00		379,473.00	348,435.30	(31,037.70)
Medical Assistance Program	379,473.00	-	379,473.00	348,435.30	(31,037.70)
<b>Total - Federal Sources</b>	<b>758,946.00</b>	<b>-</b>	<b>758,946.00</b>	<b>696,870.60</b>	<b>(62,075.40)</b>
<b>Total Revenues</b>	<b>173,190,979.00</b>	<b>-</b>	<b>173,190,979.00</b>	<b>214,722,907.55</b>	<b>41,531,928.55</b>

CITY OF VINELAND BOARD OF EDUCATION  
Required Supplementary Information  
General Fund  
Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2024

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
<b>EXPENDITURES:</b>					
Current Expense:					
Regular Programs - Instruction	\$ 2,429,530.00	\$ 12,054.00	\$ 2,441,584.00	\$ 2,253,288.24	\$ 188,295.76
Preschool/Kindergarten	17,687,114.50	(434,407.99)	17,252,706.51	16,837,031.26	415,675.25
Grades 1-5 - Salaries of Teachers	6,729,239.00	93,958.67	6,823,197.67	6,610,757.20	212,440.47
Grades 6-8 - Salaries of Teachers	10,898,220.50	(205,149.88)	10,693,070.62	10,144,568.46	548,502.16
Regular Programs - Home Instruction:					
Salaries of Teachers	75,000.00	95,000.00	170,000.00	169,037.50	962.50
Purchased Professional-Educational Services	150,000.00	(80,000.00)	70,000.00	61,128.74	8,871.26
Other Purchased Services (400-500 series)	1,500.00	-	1,500.00	263.60	1,236.40
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	861,328.00	(40,209.50)	821,118.50	701,993.56	119,124.94
Purchased Professional-Educational Services	6,039,047.00	(14,000.00)	6,025,047.00	5,657,188.64	367,858.36
Other Purchased Services (400-500 series)	348,995.00	8,336.56	357,331.56	268,504.74	88,826.82
General Supplies	2,136,597.99	309,915.11	2,446,513.10	2,209,392.82	237,120.28
Textbooks	28,550.00	(2,394.75)	26,155.25	23,144.50	3,010.75
Other Objects	13,000.00	6,155.00	19,155.00	10,229.80	8,925.20
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>47,398,121.99</b>	<b>(250,742.78)</b>	<b>47,147,379.21</b>	<b>44,946,529.06</b>	<b>2,200,850.15</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Cognitive - Mild:					
Salaries of Teachers	414,873.00	84,424.00	499,297.00	491,371.13	7,925.87
Other Salaries for Instruction	312,396.00	(19,673.00)	292,723.00	282,053.14	10,669.86
Purchased Professional-Educational Services	127,476.00	7,708.00	135,184.00	123,332.96	11,851.04
Other Purchased Services (400-500 series)	4,300.00	-	4,300.00	790.00	3,510.00
General Supplies	23,765.00	-	23,765.00	22,489.54	1,275.46
Textbooks	3,000.00	-	3,000.00	325.00	2,675.00
Other Objects	5,400.00	-	5,400.00	3,726.49	1,673.51
<b>Total Cognitive - Mild</b>	<b>891,210.00</b>	<b>72,459.00</b>	<b>963,669.00</b>	<b>924,088.26</b>	<b>39,580.74</b>

CITY OF VINELAND BOARD OF EDUCATION  
Required Supplementary Information  
General Fund  
Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2024

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Cognitive - Moderate					
Salaries of Teachers	\$ 659,466.00	\$ (176,012.00)	\$ 483,454.00	\$ 418,032.00	\$ 65,422.00
Other Salaries for Instruction	433,046.00	(114,888.00)	318,158.00	286,652.86	31,505.14
Purchased Professional-Educational Services	343,190.00	41,049.00	384,239.00	233,010.89	151,228.11
Other Purchased Services (400-500 series)	4,900.00	-	4,900.00	238.00	4,662.00
General Supplies	21,325.00	(3,000.00)	18,325.00	17,423.08	901.92
Textbooks	600.00	-	600.00	-	600.00
Other Objects	4,700.00	-	4,700.00	2,202.31	2,497.69
Total Cognitive - Moderate	1,467,227.00	(252,851.00)	1,214,376.00	957,559.14	256,816.86
Learning and/or Language Disabilities:					
Salaries of Teachers	1,865,777.00	190,198.00	2,055,975.00	1,976,208.19	79,766.81
Other Salaries for Instruction	585,777.00	(76,911.00)	508,866.00	430,186.07	78,679.93
Purchased Professional-Educational Services	359,690.00	29,470.00	389,160.00	326,236.68	62,923.32
Other Purchased Services (400-500 series)	1,000.00	-	1,000.00	-	1,000.00
General Supplies	70,450.00	(1,206.24)	69,243.76	59,247.19	9,996.57
Textbooks	13,070.00	(690.00)	12,380.00	2,500.00	9,880.00
Other Objects	8,000.00	(182.37)	7,817.63	4,809.61	3,008.02
Total Learning and/or Language Disabilities	2,903,764.00	140,678.39	3,044,442.39	2,799,187.74	245,254.65
Auditory Impairments:					
Salaries of Teachers	359,614.00	(90,906.00)	268,708.00	263,876.33	4,831.67
Other Salaries for Instruction	382,000.00	16,342.00	398,342.00	392,674.53	5,667.47
Purchased Professional-Educational Services	60,738.00	10,100.00	70,838.00	42,520.47	28,317.53
Other Purchased Services (400-500 series)	4,300.00	-	4,300.00	422.53	3,877.47
General Supplies	10,350.00	-	10,350.00	6,718.65	3,631.35
Textbooks	1,600.00	-	1,600.00	-	1,600.00
Other Objects	2,650.00	26.79	2,676.79	2,347.42	329.37
Total Auditory Impairments	821,252.00	(64,437.21)	756,814.79	708,559.93	48,254.86
Behavioral Disabilities:					
Salaries of Teachers	1,237,287.00	(111,717.00)	1,125,570.00	1,096,409.88	29,160.12
Other Salaries for Instruction	378,064.00	100,233.00	478,297.00	473,363.04	4,933.96
Purchased Professional-Educational Services	965,831.00	28,087.00	993,918.00	969,349.25	24,568.75
Other Purchased Services (400-500 series)	1,700.00	-	1,700.00	-	1,700.00
General Supplies	39,200.00	690.00	39,890.00	24,267.35	15,622.65
Textbooks	5,200.00	-	5,200.00	1,000.00	4,200.00
Other Objects	5,221.00	-	5,221.00	2,994.10	2,226.90
Total Behavioral Disabilities	2,632,503.00	17,293.00	2,649,796.00	2,567,383.62	82,412.38

CITY OF VINELAND BOARD OF EDUCATION  
Required Supplementary Information  
General Fund  
Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2024

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 7,718,545.00	\$ 15,397.50	\$ 7,733,942.50	\$ 7,502,853.65	\$ 231,088.85
Other Salaries for Instruction	597,400.00	16,811.14	614,211.14	550,248.48	63,962.66
Purchased Professional-Educational Services	457,797.00	461,575.88	919,372.88	821,579.59	97,793.29
Other Purchased Services (400-500 series)	2,000.00	-	2,000.00	-	2,000.00
General Supplies	186,394.60	(24,718.34)	161,676.26	120,061.06	41,615.20
Textbooks	11,970.00	(250.00)	11,720.00	7,224.00	4,496.00
Other Objects	6,600.00	(2,255.86)	4,344.14	3,372.34	971.80
Total Resource Room/Resource Center	8,980,706.60	466,560.32	9,447,266.92	9,005,339.12	441,927.80
Autism:					
Salaries of Teachers	1,410,258.00	14,505.20	1,424,763.20	1,303,664.16	121,099.04
Other Salaries for Instruction	1,064,719.00	(134,630.04)	930,088.96	870,851.17	59,237.79
Purchased Professional-Educational Services	433,690.00	376,576.37	810,266.37	765,473.39	44,792.98
Other Purchased Services (400-500 series)	9,600.00	(1,700.00)	7,900.00	42.00	7,858.00
General Supplies	86,448.82	(15.91)	86,432.91	74,014.42	12,418.49
Textbooks	3,100.00	-	3,100.00	2,500.00	600.00
Other Objects	18,050.00	(440.41)	17,609.59	10,653.51	6,956.08
Total Autism	3,025,865.82	254,295.21	3,280,161.03	3,027,198.65	252,962.38
Preschool Disabilities - Full-Time:					
Salaries of Teachers	620,067.00	(41,700.00)	578,367.00	544,359.00	34,008.00
Other Salaries for Instruction	113,622.00	(5,050.00)	108,572.00	66,343.43	42,228.57
Purchased Professional-Educational Services	3,000.00	26,550.00	29,550.00	28,328.02	1,221.98
Total Preschool Disabilities - Full-Time	736,689.00	(20,200.00)	716,489.00	639,030.45	77,458.55
TOTAL SPECIAL EDUCATION - INSTRUCTION	21,459,217.42	613,797.71	22,073,015.13	20,628,346.91	1,444,668.22
Basic Skills/Remedial - Instruction					
Salaries of Teachers	1,394,646.00	134,676.00	1,529,322.00	1,432,071.72	97,250.28
Purchased Professional-Educational Services	16,000.00	(2,500.00)	13,500.00	-	13,500.00
General Supplies	8,500.00	(2,096.30)	6,403.70	3,245.81	3,157.89
Total Basic Skills/Remedial - Instruction	1,419,146.00	130,079.70	1,549,225.70	1,435,317.53	113,908.17
Bilingual Education - Instruction					
Salaries of Teachers	3,220,091.00	142,978.00	3,363,069.00	3,262,712.49	100,356.51
Other Salaries for Instruction	72,502.00	13,800.00	86,302.00	76,469.28	9,832.72
Purchased Professional-Educational Services	13,450.00	(1,600.00)	11,850.00	970.28	10,879.72
General Supplies	26,350.00	(3,599.48)	22,750.52	16,840.15	5,910.37
Total Bilingual Education - Instruction	3,332,393.00	151,578.52	3,483,971.52	3,356,992.20	126,979.32

CITY OF VINELAND BOARD OF EDUCATION  
Required Supplementary Information  
General Fund  
Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2024

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	\$ 299,612.00	\$ 77,465.92	\$ 377,077.92	\$ 360,060.05	\$ 17,017.87
Purchased Services (300-500 series)	29,400.00	700.00	30,100.00	21,031.38	9,068.62
Supplies and Materials	7,000.00	(1,761.96)	5,238.04	3,577.97	1,660.07
Other Objects	35,000.00	(1,975.00)	33,025.00	16,135.00	16,890.00
Total School-Spon. Cocurricular Actvts. - Inst.	371,012.00	74,428.96	445,440.96	400,804.40	44,636.56
School-Spon. Cocurricular Athletics - Inst.					
Salaries	811,249.50	4,310.00	815,559.50	809,177.43	6,382.07
Purchased Services (300-500 series)	170,711.63	36,673.00	207,384.63	179,603.65	27,780.98
Supplies and Materials	144,815.50	1,371.13	146,186.63	144,432.03	1,754.60
Other Objects	7,350.00	(1,291.00)	6,059.00	6,059.00	-
Total School-Spon. Cocurricular Athletics - Inst.	1,134,126.63	41,063.13	1,175,189.76	1,139,272.11	35,917.65
Other Instructional Programs - Instruction					
Salaries	70,350.00	(13,820.00)	56,530.00	30,663.75	25,866.25
Total Other Instructional Programs - Instruction	70,350.00	(13,820.00)	56,530.00	30,663.75	25,866.25
Alternative Education Program - Instruction					
Other Purchased Services (400-500 series)	3,798.00	6,000.00	9,798.00	7,535.98	2,262.02
Total Alternative Education Program - Instruction	3,798.00	6,000.00	9,798.00	7,535.98	2,262.02
Other Alternative Education Program - Support					
Salaries	62,485.00	-	62,485.00	32,968.18	29,516.82
Total Alternative Education Program - Support	62,485.00	-	62,485.00	32,968.18	29,516.82
Total Alternative Education Program	66,283.00	6,000.00	72,283.00	40,504.16	31,778.84
Total Instruction	75,250,650.04	752,385.24	76,003,035.28	71,978,430.12	4,024,605.16
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	86,549.74	89,000.00	175,549.74	128,024.87	47,524.87
Tuition to Other LEAs Within the Stat - Special	110,464.00	8,000.00	118,464.00	102,201.84	16,262.16
Tuition to County Voc. School Dist. - Regular	1,457,278.00	(607,000.00)	850,278.00	105,235.02	745,042.98
Tuition to County Voc. School Dist. - Special	72,960.00	36,000.00	108,960.00	74,551.41	34,408.59
Tuition to CSSD & Regional Day Schools	2,284,885.00	(75,000.00)	2,209,885.00	2,108,326.93	101,558.07
Tuition to Private Schools for the Disabled - Within State	1,359,833.00	-	1,359,833.00	1,002,603.43	357,229.57
Tuition to Private Schools for the Disabled & Other LEA - Spl,O/S St	5,000.00	-	5,000.00	3,450.80	1,549.20
Tuition - State Facilities	541,183.00	-	541,183.00	541,183.00	-
Tuition - Other	-	-	-	-	-
Total Undistributed Expenditures - Instruction	5,918,152.74	(549,000.00)	5,369,152.74	4,065,577.30	1,303,575.44
Undist. Expend. - Attend. & Social Work					
Salaries	481,742.00	10,138.87	491,880.87	480,690.79	11,190.08
Total Undist. Expend. - Attend. & Social Work	481,742.00	10,138.87	491,880.87	480,690.79	11,190.08

CITY OF VINELAND BOARD OF EDUCATION  
Required Supplementary Information  
General Fund  
Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2024

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Health Services					
Salaries	\$ 1,319,208.00	\$ 44,810.00	\$ 1,364,018.00	\$ 1,355,105.06	\$ 8,912.94
Salaries of Social Services Coordinators	1,034,716.00	150.00	1,034,866.00	1,024,333.95	10,532.05
Purchased Professional and Technical Services	2,122,700.65	(65,000.00)	2,057,700.65	1,270,201.86	787,498.79
Other Purchased Services (400-500 series)	24,830.75	(857.00)	23,973.75	11,632.18	12,341.57
Supplies and Materials	74,921.29	(14,882.71)	60,038.58	50,581.26	9,457.32
Other Objects	200.00	-	200.00	-	200.00
Total Undist. Expend. - Health Services	4,576,576.69	(35,779.71)	4,540,796.98	3,711,854.31	828,942.67
Undist. Expend. - Speech, OT, PT & Related Services					
Salaries	1,806,141.00	(63,000.00)	1,743,141.00	1,738,153.54	4,987.46
Purchased Professional - Educational Services	-	123,000.00	123,000.00	99,768.24	23,231.76
Other Purchased Services (400-500 series)	500.00	1,000.00	1,500.00	681.70	818.30
Other Objects	3,542.00	-	3,542.00	2,929.00	613.00
Total Undist. Expend. - Speech, OT, PT & Related Services	1,810,183.00	61,000.00	1,871,183.00	1,841,532.48	29,650.52
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Purchased Professional - Educational Services	331,845.00	(90,700.00)	241,145.00	129,143.29	112,001.71
Supplies and Materials	7,300.00	500.00	7,800.00	7,742.26	57.74
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	339,145.00	(90,200.00)	248,945.00	136,885.55	112,059.45
Undistributed Expenditures - Guidance Services					
Salaries of Other Professional Staff	2,527,784.00	32,505.25	2,560,289.25	2,472,654.01	87,635.24
Salaries of Secretarial and Clerical Assistants	113,429.00	2,501.96	115,930.96	88,942.23	26,988.73
Other Salaries	90,406.00	50.00	90,456.00	90,406.00	50.00
Other Purchased Services (400-500 series)	18,769.00	-	18,769.00	12,972.60	5,796.40
Supplies and Materials	84,050.00	1,730.02	85,780.02	75,292.95	10,487.07
Total Undistributed Expenditures - Guidance Services	2,834,438.00	36,787.23	2,871,225.23	2,740,267.79	130,957.44
Undist. Expend. - Child Study Teams					
Salaries of Other Professional Staff	2,465,081.00	(2,020.00)	2,463,061.00	2,186,274.15	276,786.85
Salaries of Secretarial and Clerical Assistants	225,815.00	1,700.00	227,515.00	226,897.52	617.48
Travel	2,125.26	1,120.00	3,245.26	3,108.69	136.57
Other Purchased Services (400-500 series O/than Resid Costs)	5,500.00	(2,000.00)	3,500.00	-	3,500.00
Other Objects	2,565.00	200.00	2,765.00	230.00	2,535.00
Total Undist. Expend. - Child Study Teams	2,701,086.26	(1,000.00)	2,700,086.26	2,416,510.36	283,575.90



CITY OF VINELAND BOARD OF EDUCATION  
Required Supplementary Information  
General Fund  
Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2024

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	\$ 1,152,367.60	\$ 37,424.86	\$ 1,189,792.46	\$ 1,177,808.02	\$ 11,984.44
Salaries of Other Professional Staff	110,025.00	(41,100.00)	68,925.00	55,714.00	13,211.00
Salaries of Sec and Clerical Assist.	473,550.00	(13,031.44)	460,518.56	456,899.09	3,619.47
Travel	250.00	500.00	750.00	480.84	269.16
Supplies and Materials	21,000.00	-	21,000.00	2,027.21	18,972.79
Total Undist. Expend. - Improvement of Inst. Serv.	1,757,192.60	(16,206.58)	1,740,986.02	1,692,929.16	48,056.86
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	1,192,674.00	(85,662.49)	1,107,011.51	1,017,363.51	89,648.00
Other Purchased Services (400-500 series)	16,687.00	13,200.00	29,887.00	27,166.99	2,720.01
Supplies and Materials	57,638.60	27,426.02	85,064.62	81,925.49	3,139.13
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	1,266,999.60	(45,036.47)	1,221,963.13	1,126,455.99	95,507.14
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Supervisors of Instruction	247,083.40	31,368.58	278,451.98	270,666.65	7,785.33
Salaries of Other Professional Staff	17,725.00	4,200.00	21,925.00	19,387.50	2,537.50
Salaries of Secretarial and Clerical Assist	1.00	-	1.00	-	1.00
Purchased Professional - Educational Service	90,950.00	(22,910.00)	68,040.00	26,230.00	41,810.00
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	39,450.00	1,800.00	41,250.00	36,785.50	4,464.50
Travel	23,050.00	(9,062.40)	13,987.60	7,909.54	6,078.06
Supplies and Materials	7,300.00	-	7,300.00	179.16	7,120.84
Total Undist. Expend. - Instructional Staff Training Serv.	425,559.40	5,396.18	430,955.58	361,158.35	69,797.23
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	519,971.00	26,638.00	546,609.00	545,868.18	740.82
Legal Services	102,200.50	116,400.00	218,600.50	216,352.95	2,247.55
Audit Fees	79,000.00	8,000.00	87,000.00	87,000.00	-
Architectural/Engineering Services	220,425.00	(81,300.00)	139,125.00	135,849.63	3,275.37
Purchased Technical Services	7,500.00	12,000.00	19,500.00	412.50	19,087.50
Communications/Telephone	282,085.44	(11,900.00)	270,185.44	268,543.69	1,641.75
BOE Other Purchased Services	6,000.00	(5,000.00)	1,000.00	589.88	410.12
Misc. Purch Serv (400-500 series)(Other than 530 & 585)	399,528.00	(68,600.00)	330,928.00	329,423.86	1,504.14
General Supplies	35,900.00	16,600.00	52,500.00	37,698.60	14,801.40
Judgments Against The School District	-	10,000.00	10,000.00	10,000.00	-
Miscellaneous Expenditures	44,400.00	8,200.00	52,600.00	50,306.03	2,293.97
BOE Membership Dues and Fees	9,650.00	(7,000.00)	2,650.00	2,100.00	550.00
Total Undist. Expend. - Supp. Serv. - General Admin.	1,706,659.94	24,038.00	1,730,697.94	1,684,145.32	46,552.62

CITY OF VINELAND BOARD OF EDUCATION  
Required Supplementary Information  
General Fund  
Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2024

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 3,820,978.00	\$ 154,280.56	\$ 3,975,258.56	\$ 3,893,914.81	\$ 81,343.75
Salaries of Secretarial and Clerical Assistants	1,354,285.00	6,839.52	1,361,124.52	1,285,189.06	75,935.46
Other Purchased Services (400-500 series)	135,879.00	(2,461.93)	133,417.07	121,845.87	11,571.20
Supplies and Materials	185,978.23	10,824.58	196,802.81	164,945.00	31,857.81
Other Objects	467,650.00	(428,975.00)	38,675.00	30,369.00	8,306.00
Total Undist. Expend. - Support Serv. - School Admin.	5,964,770.23	(259,492.27)	5,705,277.96	5,496,263.74	209,014.22
Undistributed Expenditures - Central Services					
Salaries	1,912,250.30	(43,056.49)	1,869,193.81	1,869,097.10	96.71
Purchased Professional Services	14,000.00	-	14,000.00	2,000.00	12,000.00
Purchased Technical Services	177,472.00	(30,000.00)	147,472.00	142,485.00	4,987.00
Misc. Purch. Services (400-500 Series) (O/T 594)	448,615.50	(7,000.00)	441,615.50	422,463.44	19,152.06
Supplies and Materials	40,409.84	20,500.00	60,909.84	39,246.71	21,663.13
Miscellaneous Expenditures	26,360.00	(500.00)	25,860.00	16,336.14	9,523.86
Total Undist. Expend. - Central Services	2,619,107.64	(60,056.49)	2,559,051.15	2,491,628.39	67,422.76
Undistributed Expenditures - Admin. Info. Tech.					
Salaries	181,109.00	(10,000.00)	171,109.00	164,602.88	6,506.12
Purchased Technical Services	744,390.95	(30,000.00)	714,390.95	622,306.63	92,084.32
Travel	500.00	-	500.00	-	500.00
Supplies and Materials	462,296.98	(38,000.00)	424,296.98	393,644.53	30,652.45
Other Objects	2,050.00	-	2,050.00	-	2,050.00
Total Undist. Expend. - Admin. Info. Tech.	1,390,346.93	(78,000.00)	1,312,346.93	1,180,554.04	131,792.89
Undist. Expend. -Required Maintenance for School Facilities					
Salaries	4,182,960.46	(648,900.00)	3,534,060.46	3,327,749.50	206,310.96
General Supplies	322,930.13	690,700.00	1,013,630.13	963,417.01	50,213.12
Total Undist. Expend. -Required Maintenance for School Facilities	4,505,890.59	41,800.00	4,547,690.59	4,291,166.51	256,524.08

CITY OF VINELAND BOARD OF EDUCATION  
Required Supplementary Information  
General Fund  
Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2024

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Custodial Services					
Salaries	\$ 5,671,862.00	\$ 273,234.23	\$ 5,945,096.23	\$ 5,926,142.28	\$ 18,953.95
Salaries of Secretarial and Clerical Assistants	63,069.00	-	63,069.00	38,740.94	24,328.06
Salaries of Non-instructional Aides	4,013.00	30,200.00	34,213.00	33,232.50	980.50
Cleaning, Repair and Maintenance Services	200,000.00	(13,500.00)	186,500.00	134,016.97	52,483.03
Rental of Land, Building & Other than Lease Purchases	125,000.00	-	125,000.00	125,000.00	-
Other Purchased Property Services	670,175.82	19,458.00	689,633.82	666,592.92	23,040.90
Insurance	1,223,158.00	6,000.00	1,229,158.00	1,228,953.57	204.43
Miscellaneous Purchased Services	5,000.00	-	5,000.00	-	5,000.00
General Supplies	445,972.63	(5,000.00)	440,972.63	409,720.34	31,252.29
Energy - Natural Gas	700,000.00	(38,800.00)	661,200.00	592,260.99	68,939.01
Energy - Electricity	3,642,170.98	225,342.00	3,867,512.98	3,520,740.10	346,772.88
Energy - Oil	5,000.00	-	5,000.00	-	5,000.00
Energy - Gasoline	135,000.00	(57,000.00)	78,000.00	50,595.77	27,404.23
Total Undist. Expend. - Custodial Services	12,890,421.43	439,934.23	13,330,355.66	12,725,996.38	604,359.28
Undist. Expend. - Care and Upkeep of Grounds					
Cleaning, Repair, and Maintenance Services	3,000.00	-	3,000.00	-	3,000.00
Supplies and Materials	3,000.00	-	3,000.00	-	3,000.00
Total Undist. Expend. - Care and Upkeep of Grounds	6,000.00	-	6,000.00	-	6,000.00
Undist. Expend. - Security					
Salaries	1,798,221.00	(105,628.01)	1,692,592.99	1,442,228.22	250,364.77
Purchased Professional & Technical Services	141,745.40	45,200.44	186,945.84	91,682.10	95,263.74
General Supplies	101,050.00	61,674.70	162,724.70	122,008.80	40,715.90
Total Undist. Expend. - Security	2,041,016.40	1,247.13	2,042,263.53	1,655,919.12	386,344.41
Total Undist. Expend. - Oper. & Maint. Of Plant	19,443,328.42	482,981.36	19,926,309.78	18,673,082.01	1,253,227.77

CITY OF VINELAND BOARD OF EDUCATION  
Required Supplementary Information  
General Fund  
Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2024

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Bet. Home and School) - Regular	\$ 5,326,679.00	\$ (215,251.00)	\$ 5,111,428.00	\$ 5,110,867.47	\$ 560.53
Sal. For Non-Instructional Aides	-	38,756.49	38,756.49	38,733.62	22.87
Sal. For Pup. Trans. (Bet. Home and School) - Special	1,105,514.00	(346,850.00)	758,664.00	693,271.74	65,392.26
Sal. For Pup. Trans. (Other than Bet. Home and School)	120,000.00	-	120,000.00	94,629.88	25,370.12
Other Purchased Professional and Technical Services	1,586,190.14	58,322.52	1,644,512.66	1,616,205.83	28,306.83
Cleaning, Repair and Maintenance Services	231,356.57	(125,000.00)	106,356.57	92,359.55	13,997.02
Lease Purchase Payments - School Buses	2,487,445.74	64,000.00	2,551,445.74	2,551,173.74	272.00
Contract Services - (Between Home and School) - Vendors	25,000.00	(19,126.91)	5,873.09	935.40	4,937.69
Contract Services - (Between Home and Sch) - Joint Agrmts	27,078.68	(19,000.00)	8,078.68	5,281.87	2,796.81
Contr Serv (Spl. Ed. Students) - Joint Agrmt	50,000.00	(49,000.00)	1,000.00	380.43	619.57
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	8,785.95	669,377.48	678,163.43	513,605.73	164,557.70
Contr Serv. - Aid in Lieu Payments - Non-Public Schools	555,968.00	143,300.00	699,268.00	680,807.33	18,460.67
Misc. Purchased Serv. - Transportation	228,247.00	15,475.46	243,722.46	215,481.10	28,241.36
Supplies and Materials	27,000.00	-	27,000.00	23,502.89	3,497.11
Transportation Supplies	1,553,746.82	302,552.45	1,856,299.27	1,796,860.37	59,438.90
Fuel Costs funded by Advertising Revenue	10,000.00	(9,100.00)	900.00	-	900.00
Other Objects	2,500.00	-	2,500.00	1,150.25	1,349.75
Total Undist. Expend. - Student Transportation Serv.	13,345,511.90	508,456.49	13,853,968.39	13,435,247.20	418,721.19
UNALLOCATED BENEFITS					
Group Insurance	23,380,000.00	(264,797.85)	23,115,202.15	23,114,913.04	289.11
Social Security Contributions	1,963,000.00	190,000.00	2,153,000.00	2,122,951.66	30,048.34
Other Retirement Contributions - PERS	3,100,000.00	555,000.00	3,655,000.00	3,646,166.61	8,833.39
Workmen's Compensation	1,180,000.00	97,000.00	1,277,000.00	1,276,574.40	425.60
Health Benefits	9,763,198.00	(1,462,300.00)	8,300,898.00	6,697,251.16	1,603,646.84
Tuition Reimbursement	245,000.00	-	245,000.00	139,297.05	105,702.95
Other Employee Benefits	47,000.00	-	47,000.00	20,562.24	26,437.76
Unused Sick Payment to Terminated / Retired Staff	1,000,000.00	132,000.00	1,132,000.00	1,127,839.81	4,160.19
TOTAL UNALLOCATED BENEFITS	40,678,198.00	(753,097.85)	39,925,100.15	38,145,555.97	1,779,544.18
On-behalf TPAF Pension Contributions (non-budgeted)	-	-	-	32,297,907.00	(32,297,907.00)
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	5,173,608.59	(5,173,608.59)
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	37,471,515.59	(37,471,515.59)
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	40,678,198.00	(753,097.85)	39,925,100.15	75,617,071.56	(35,691,971.41)
TOTAL UNDISTRIBUTED EXPENDITURES	107,258,998.35	(759,071.24)	106,499,927.11	137,151,854.34	(30,651,927.23)
TOTAL GENERAL CURRENT EXPENSE	182,509,648.39	(6,686.00)	182,502,962.39	209,130,284.46	(26,627,322.07)

CITY OF VINELAND BOARD OF EDUCATION  
Required Supplementary Information  
General Fund  
Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2024

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
<b>CAPITAL OUTLAY</b>					
Equipment					
Regular Programs - Instruction:					
Grades 1-5					
Undistributed Expenditures - Instruction	\$ -	\$ 5,704.00	\$ 5,704.00	\$ -	\$ 5,704.00
Undistributed Expenditures - Central Services	101,200.00	7,131.50	108,331.50	106,892.65	1,438.85
Undistributed Expenditures - Admin. Info. Tech.	315,719.16	(2,200.00)	313,519.16	227,126.99	86,392.17
Undistributed Expenditures - Athletics	-	982.00	982.00	982.00	-
Undistributed Expenditures - Required Maintenance for School Facilities	481,743.06	3,068.50	484,811.56	484,811.56	-
Undistributed Expenditures - Custodial Services	79,441.82	-	79,441.82	79,345.33	96.49
Undistributed Expenditures - Care and Upkeep of Grounds	80,000.00	(8,000.00)	72,000.00	-	72,000.00
Total Equipment	1,058,104.04	6,686.00	1,064,790.04	899,158.53	165,631.51
Facilities Acquisition and Construction Services					
Construction Services	2,897,749.00	-	2,897,749.00	1,057,826.00	1,839,923.00
Total Facilities Acquisition and Construction Services	2,897,749.00	-	2,897,749.00	1,057,826.00	1,839,923.00
TOTAL CAPITAL OUTLAY	3,955,853.04	6,686.00	3,962,539.04	1,956,984.53	2,005,554.51
Transfer of Funds to Charter Schools	5,051,441.00	370,000.00	5,421,441.00	5,311,137.00	110,304.00
Total Expenditures	191,516,942.43	370,000.00	191,886,942.43	216,398,405.99	(24,511,463.56)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,325,963.43)	(370,000.00)	(18,695,963.43)	(1,675,498.44)	17,020,464.99

CITY OF VINELAND BOARD OF EDUCATION  
Required Supplementary Information  
General Fund  
Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2024

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Other Financing Sources (Uses):					
Operating Transfer In:					
Contribution to SBB (School Based Budget) - General Fund	100,495,405.00	9,000.00	100,504,405.00	96,763,452.70	(3,740,952.30)
Contribution to SBB (School Based Budget) - Special Revenue Fund	2,931,232.00	-	2,931,232.00	2,813,268.69	(117,963.31)
Transferred from Internal Service Fund	-	-	-	170,694.17	170,694.17
Operating Transfers Out:					
Transfer to Sp. Revenue Fund - Inclusion	(904,930.00)	-	(904,930.00)	(904,930.00)	-
Contribution to SBB (School Based Budget)	(100,495,405.00)	361,000.00	(100,134,405.00)	(96,763,452.70)	3,370,952.30
Total Other Financing Sources (Uses)	2,026,302.00	370,000.00	2,396,302.00	2,079,032.86	(317,269.14)
Excess (Deficiency) of Revenues and Other Financing Sources					
Over (Under) Expenditures and Other Financing Uses	\$ (16,299,661.43)	\$ (0.00)	\$ (16,299,661.43)	\$ 403,534.42	\$ 16,703,195.85
Fund Balances, July 1	37,467,296.77	-	37,467,296.77	37,467,296.77	-
Fund Balances, June 30	\$ 21,167,635.34	\$ (0.00)	\$ 21,167,635.34	\$ 37,870,831.19	\$ 16,703,195.85
Recapitulation:					
Reserve for Encumbrances	\$ (1,797,208.90)	\$ -	\$ (1,797,208.90)	\$ (1,797,208.90)	\$ -
Budgeted Fund Balance	(14,502,452.53)		(14,502,452.53)	2,200,743.32	16,703,195.85
	\$ (16,299,661.43)	\$ -	\$ (16,299,661.43)	\$ 403,534.42	\$ 16,703,195.85
Restricted Fund Balance:					
Maintenance Reserve				\$ 5,619,640.77	
Reserve for Excess Surplus				13,619,281.98	
Reserve for Excess Surplus-Designated for Subsequent Year's Expe				10,087,888.65	
Reserve for Unemployment				1,139,014.21	
Assigned Fund Balance:					
Encumbrances				1,694,050.20	
Designated for Subsequent Year's Expenditures				933,749.35	
Unassigned Fund Balance				4,777,206.03	
Total				\$ 37,870,831.19	
Reconciliation to Governmental Funds Statements (GAAP):					
Last two State Aid Payments not Recognized on GAAP Basis				(13,925,597.20)	
Fund Balance per Governmental Funds (GAAP)				\$ 23,945,233.99	

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
COMBINING BUDGET - FUND 1000  
GENERAL FUND  
FOR FISCAL YEAR ENDED JUNE 30, 2024**

	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>Local Sources:</b>												
Local Tax Levy	\$ 29,849,146.00	\$ -	\$ 29,849,146.00	\$ -	\$ -	\$ -	\$ 29,849,146.00	\$ -	\$ 29,849,146.00	\$ 29,849,146.00	\$ -	\$ 29,849,146.00
Tuition	587,000.00		587,000.00				587,000.00		587,000.00	1,751,293.90		1,751,293.90
Transportation Fees	45,000.00		45,000.00				45,000.00		45,000.00	33,854.95		33,854.95
Rents and Royalties	39,776.00		39,776.00				39,776.00		39,776.00	44,813.18		44,813.18
Sale of Property	40,000.00		40,000.00				40,000.00		40,000.00			-
Interest Income	20,000.00		20,000.00				20,000.00		20,000.00	979,407.88		979,407.88
Miscellaneous	203,676.00		203,676.00				203,676.00		203,676.00	985,767.78		985,767.78
Advertising Fees - School Buses	10,000.00		10,000.00				10,000.00		10,000.00	4,909.97		4,909.97
<b>Total - Local Sources</b>	<b>30,794,598.00</b>	<b>-</b>	<b>30,794,598.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,794,598.00</b>	<b>-</b>	<b>30,794,598.00</b>	<b>33,649,213.66</b>	<b>-</b>	<b>33,649,213.66</b>
<b>State Sources:</b>												
Equalization Aid	96,298,075.00		96,298,075.00				96,298,075.00		96,298,075.00	96,298,075.00		96,298,075.00
Transportation Aid	4,794,073.00		4,794,073.00				4,794,073.00		4,794,073.00	4,794,073.00		4,794,073.00
Special Education Categorical Aid	5,284,946.00		5,284,946.00				5,284,946.00		5,284,946.00	5,284,946.00		5,284,946.00
Security Aid	3,534,326.00		3,534,326.00				3,534,326.00		3,534,326.00	3,534,326.00		3,534,326.00
Social Choice Aid	142,544.00		142,544.00				142,544.00		142,544.00	142,544.00		142,544.00
Adjustment Aid	31,132,988.00		31,132,988.00				31,132,988.00		31,132,988.00	31,132,988.00		31,132,988.00
Extraordinary Aid	1,000,000.00		1,000,000.00				1,000,000.00		1,000,000.00	1,989,325.00		1,989,325.00
Additional Non Public Transportation Aid	-		-				-		-	237,510.00		237,510.00
TPAF LTD (On-Behalf - Non-Budgeted)	-		-				-		-	6,561.00		6,561.00
TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-		-				-		-	6,908,328.00		6,908,328.00
Teacher's Pension & Annuity Fund (On-Behalf Non-Budgeted)	-		-				-		-	25,383,018.00		25,383,018.00
Reimbursed TPAF Social Security (Non-Budgeted)	-		-				-		-	5,173,608.59		5,173,608.59
<b>Total State Sources</b>	<b>142,016,908.00</b>	<b>-</b>	<b>142,016,908.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>142,016,908.00</b>	<b>-</b>	<b>142,016,908.00</b>	<b>180,725,258.59</b>	<b>-</b>	<b>180,725,258.59</b>
<b>Federal Sources:</b>												
Medical Assistance Program	379,473.00		379,473.00				379,473.00		379,473.00	348,435.30		348,435.30
<b>Total - Federal Sources</b>	<b>379,473.00</b>	<b>-</b>	<b>379,473.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>379,473.00</b>	<b>-</b>	<b>379,473.00</b>	<b>348,435.30</b>	<b>-</b>	<b>348,435.30</b>
<b>Total Revenues</b>	<b>173,190,979.00</b>	<b>-</b>	<b>173,190,979.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>173,190,979.00</b>	<b>-</b>	<b>173,190,979.00</b>	<b>214,722,907.55</b>	<b>-</b>	<b>214,722,907.55</b>
<b>EXPENDITURES:</b>												
<b>Current Expenses:</b>												
<b>Regular Programs - Instruction</b>												
Preschool/Kindergarten	2,507.00	2,427,023.00	2,429,530.00		12,054.00	12,054.00	2,507.00	2,439,077.00	2,441,584.00		2,253,288.24	2,253,288.24
Grades 1-5 - Salaries of Teachers	75,008.00	17,612,106.50	17,687,114.50	(8,000.00)	(426,407.99)	(434,407.99)	67,008.00	17,185,668.51	17,252,706.51	14,183.00	16,822,848.26	16,837,031.26
Grades 6-8 - Salaries of Teachers	62,004.00	6,667,235.00	6,729,239.00	73,000.00	20,958.67	93,958.67	135,004.00	6,688,193.67	6,823,197.67	134,430.02	6,476,327.18	6,610,757.20
Grades 9-12 - Salaries of Teachers	345,001.00	10,553,219.50	10,898,220.50	(80,000.00)	(125,149.88)	(205,149.88)	265,001.00	10,428,069.62	10,693,070.62	229,215.00	9,916,353.46	10,144,568.46
<b>Regular Programs - Home Instruction:</b>												
Salaries of Teachers	75,000.00		75,000.00	95,000.00		95,000.00	170,000.00	-	170,000.00	169,037.50	-	169,037.50
Purchased Professional Services	150,000.00		150,000.00	(80,000.00)		(80,000.00)	70,000.00	-	70,000.00	81,128.74	-	81,128.74
Other Purchased Services (400-500 series)	1,500.00		1,500.00			-	1,500.00	-	1,500.00	263.60	-	263.60
<b>Regular Programs - Undistributed Instruction</b>												
Other Salaries for Instruction	3,008.00	858,320.00	861,328.00	(750.00)	(39,459.59)	(40,209.59)	2,258.00	818,869.50	821,118.50	5,656,553.64	701,993.96	701,993.96
Purchased Professional-Educational Services	6,039,047.00		6,039,047.00	(15,000.00)	1,000.00	(14,000.00)	6,024,047.00	1,000.00	6,025,047.00	39,246.13	635.00	5,657,188.64
Other Purchased Services (400-500 series)	82,000.00	265,995.00	348,995.00	6,000.00	2,336.56	8,336.56	88,000.00	289,331.56	297,666.56	229,238.61	229,238.61	268,504.74
General Supplies	645,684.53	1,490,913.46	2,136,597.99	(3,427.60)	313,342.71	309,915.11	642,256.93	1,804,256.17	2,446,513.10	560,010.04	1,649,382.78	2,209,382.82
Textbooks		28,550.00	28,550.00		(2,384.75)	(2,384.75)		26,165.25	23,780.45	23,780.45	23,780.45	23,780.45
Other Objects	5,000.00		5,000.00		(2,384.75)	(2,384.75)	5,000.00		2,615.25	308.87	23,780.45	23,780.45
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>7,485,759.53</b>	<b>39,912,382.46</b>	<b>47,398,121.99</b>	<b>(13,177.60)</b>	<b>(237,565.18)</b>	<b>(250,742.78)</b>	<b>7,472,581.93</b>	<b>39,674,797.28</b>	<b>47,142,379.21</b>	<b>6,884,376.54</b>	<b>38,082,152.52</b>	<b>44,946,529.05</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>												
<b>Cognitive - Mild:</b>												
Salaries of Teachers	15.00	414,858.00	414,873.00		84,424.00	84,424.00	15.00	499,282.00	499,297.00		491,371.13	491,371.13
Other Salaries for Instruction	15.00	312,381.00	312,396.00	11,342.00	(31,015.00)	(19,673.00)	11,357.00	281,367.00	292,723.00	11,347.57	270,705.57	282,053.14
Purchased Professional-Educational Services	10,000.00	117,476.00	127,476.00	7,708.00	-	7,708.00	17,708.00	117,476.00	135,184.00	16,732.28	106,600.68	123,332.96
Other Purchased Services (400-500 series)		4,300.00	4,300.00	-	-	-	-	4,300.00	4,300.00	790.00	-	790.00
General Supplies		23,765.00	23,765.00	-	-	-	-	23,765.00	23,765.00	22,489.54	22,489.54	22,489.54
Textbooks		3,000.00	3,000.00	-	-	-	-	3,000.00	3,000.00	325.00	325.00	325.00
Other Objects		5,400.00	5,400.00	-	-	-	-	5,400.00	5,400.00	3,726.49	3,726.49	3,726.49
<b>Total Cognitive - Mild</b>	<b>10,030.00</b>	<b>881,180.00</b>	<b>891,210.00</b>	<b>19,050.00</b>	<b>(53,409.00)</b>	<b>(72,359.00)</b>	<b>29,080.00</b>	<b>934,586.00</b>	<b>965,669.00</b>	<b>28,079.85</b>	<b>886,008.41</b>	<b>924,086.26</b>
<b>Cognitive - Moderate</b>												
Salaries of Teachers	14.00	659,452.00	659,466.00		(176,012.00)	(176,012.00)	14.00	483,440.00	483,454.00		418,032.00	418,032.00
Other Salaries for Instruction	14.00	433,032.00	433,046.00	(15,100.00)	(114,888.00)	(129,988.00)	14.00	318,144.00	318,158.00	25,603.93	286,652.86	286,652.86
Purchased Professional-Educational Services	49,500.00	293,900.00	343,400.00		56,148.00	56,148.00	34,400.00	349,548.00	385,696.00		201,600.00	233,238.00
Other Purchased Services (400-500 series)		21,325.00	21,325.00	-	(3,000.00)	(3,000.00)	-	18,325.00	15,325.00		17,423.08	17,423.08
General Supplies		600.00	600.00	-	-	-	-	600.00	600.00		-	-
Textbooks		4,700.00	4,700.00	-	-	-	-	4,700.00	4,700.00		-	-
Other Objects		1,467,227.00	1,467,227.00	(15,100.00)	(237,751.00)	(252,851.00)	34,428.00	1,179,949.00	1,214,376.00	25,603.93	931,955.21	967,559.14
<b>Total Cognitive - Moderate</b>	<b>49,528.00</b>	<b>1,417,699.00</b>	<b>1,467,227.00</b>	<b>(15,100.00)</b>	<b>(237,751.00)</b>	<b>(252,851.00)</b>	<b>34,428.00</b>	<b>1,179,949.00</b>	<b>1,214,376.00</b>	<b>25,603.93</b>	<b>931,955.21</b>	<b>967,559.14</b>

See Accompanying Auditor's Report



**CITY OF VINELAND SCHOOL DISTRICT  
GENERAL FUND - RANSOM SCHEDULE  
FOR FISCAL YEAR ENDED JUNE 30, 2024**

	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	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
<b>Learning and/or Language Disabilities:</b>																
Salaries of Teachers	\$ 14.00	\$ 1,865,763.00	\$ 1,865,777.00		\$ 190,198.00	\$ 190,198.00	\$ 14.00	\$ 2,055,961.00	\$ 2,055,975.00	\$ 2,055,975.00	\$ 1,976,208.19	\$ 14.00	\$ 1,976,208.19	\$ 1,976,208.19	\$ 14.00	\$ 1,976,208.19
Other Salaries for Instruction	14.00	585,773.00	585,777.00		(76,911.00)	(76,911.00)	14.00	508,862.00	508,866.00	508,866.00	430,186.07	14.00	430,186.07	430,186.07	14.00	430,186.07
Purchased Professional-Educational Services	66,000.00	293,690.00	359,690.00	(27,550.00)	57,020.00	29,470.00	38,450.00	350,710.00	389,160.00	389,160.00	304,165.24	22,071.44	304,165.24	304,165.24	22,071.44	304,165.24
Other Purchased Services (400-500 series)		1,000.00	1,000.00		(1,206.24)	(1,206.24)	-	1,000.00	1,000.00	1,000.00	-	-	-	-	-	-
General Supplies		70,450.00	70,450.00		(690.00)	(690.00)	-	69,243.76	69,243.76	69,243.76	59,247.19	-	59,247.19	59,247.19	-	59,247.19
Textbooks		13,070.00	13,070.00		(690.00)	(690.00)	-	12,380.00	12,380.00	12,380.00	12,380.00	-	12,380.00	12,380.00	-	12,380.00
Other Objects		8,000.00	8,000.00		(182.37)	(182.37)	-	7,817.63	7,817.63	7,817.63	4,809.61	-	4,809.61	4,809.61	-	4,809.61
Total Learning and/or Language Disabilities	66,028.00	2,837,736.00	2,903,764.00	(27,550.00)	168,228.37	140,076.37	38,478.00	3,005,964.39	3,044,442.39	3,044,442.39	2,777,116.30	22,071.44	2,777,116.30	2,777,116.30	22,071.44	2,777,116.30
<b>Autism:</b>																
Salaries of Teachers	14.00	359,600.00	359,614.00	-	(90,906.00)	(90,906.00)	14.00	268,694.00	268,708.00	268,708.00	263,876.33	-	263,876.33	263,876.33	-	263,876.33
Other Salaries for Instruction	21,012.00	360,988.00	382,000.00	8,000.00	8,342.00	16,342.00	29,012.00	389,330.00	398,342.00	398,342.00	364,441.84	28,232.69	364,441.84	364,441.84	28,232.69	364,441.84
Purchased Professional-Educational Services	2,000.00	58,738.00	60,738.00	10,100.00	-	10,100.00	12,100.00	58,738.00	70,838.00	70,838.00	30,638.75	11,881.72	30,638.75	30,638.75	11,881.72	30,638.75
Other Purchased Services (400-500 series)		4,300.00	4,300.00		-	-	-	4,300.00	4,300.00	4,300.00	422.53	-	422.53	422.53	-	422.53
General Supplies		10,350.00	10,350.00		-	-	-	10,350.00	10,350.00	10,350.00	6,716.65	-	6,716.65	6,716.65	-	6,716.65
Textbooks		1,600.00	1,600.00		-	-	-	1,600.00	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	2,347.42	-	2,347.42	2,347.42	-	2,347.42
Total Autism	23,026.00	798,226.00	821,252.00	18,100.00	(82,537.21)	(64,437.21)	41,126.00	715,686.79	758,814.79	758,814.79	668,445.52	40,114.41	668,445.52	668,445.52	40,114.41	668,445.52
<b>Behavioral Disabilities:</b>																
Salaries of Teachers	15.00	1,237,272.00	1,237,287.00		(111,717.00)	(111,717.00)	15.00	1,125,555.00	1,125,570.00	1,125,570.00	1,096,409.88		1,096,409.88	1,096,409.88		1,096,409.88
Other Salaries for Instruction	14.00	378,050.00	378,064.00		100,233.00	100,233.00	14.00	478,283.00	478,287.00	478,287.00	473,363.04		473,363.04	473,363.04		473,363.04
Purchased Professional-Educational Services	789,617.00	176,214.00	965,831.00	24,000.00	4,087.00	28,087.00	813,617.00	180,301.00	993,918.00	993,918.00	969,349.25	813,059.70	156,289.55	969,349.25	813,059.70	156,289.55
Other Purchased Services (400-500 series)		1,700.00	1,700.00		-	-	-	1,700.00	1,700.00	1,700.00	-	-	-	-	-	-
General Supplies		39,200.00	39,200.00		690.00	690.00	-	39,890.00	39,890.00	39,890.00	24,267.35	-	24,267.35	24,267.35	-	24,267.35
Textbooks		5,200.00	5,200.00		-	-	-	5,200.00	5,200.00	5,200.00	1,000.00	-	1,000.00	1,000.00	-	1,000.00
Other Objects		5,221.00	5,221.00		-	-	-	5,221.00	5,221.00	5,221.00	2,994.10	-	2,994.10	2,994.10	-	2,994.10
Total Behavioral Disabilities	789,646.00	1,842,857.00	2,632,503.00	24,000.00	(6,707.00)	17,293.00	813,646.00	1,836,150.00	2,649,796.00	2,649,796.00	2,567,383.62	813,059.70	1,754,323.92	2,567,383.62	813,059.70	1,754,323.92
<b>Resource Room/Resource Center:</b>																
Salaries of Teachers	90,419.00	7,028,126.00	7,718,545.00		15,397.50	15,397.50	90,419.00	7,643,523.50	7,733,942.50	7,733,942.50	7,502,863.65		7,502,863.65	7,502,863.65		7,502,863.65
Other Salaries for Instruction	14.00	597,388.00	597,388.00	4,500.00	12,311.14	16,811.14	4,514.00	609,697.14	614,211.14	614,211.14	545,772.15	4,476.33	545,772.15	545,772.15	4,476.33	545,772.15
Purchased Professional-Educational Services	76,000.00	1,817,997.00	1,957,797.00	108,000.00	353,575.88	461,575.88	184,000.00	735,372.88	919,372.88	919,372.88	821,579.59	182,610.42	638,969.17	821,579.59	182,610.42	638,969.17
Other Purchased Services (400-500 series)		2,500.00	2,500.00		(9,018.24)	(9,018.24)	24,300.00	13,280.00	2,500.00	2,500.00	-	-	-	-	-	-
General Supplies	40,000.00	148,580.00	188,580.00	(15,700.00)	(250.00)	(250.00)	-	11,720.00	161,330.00	161,330.00	103,734.06	16,327.00	103,734.06	103,734.06	16,327.00	103,734.06
Textbooks		11,970.00	11,970.00		(2,255.88)	(2,255.88)	-	4,344.14	11,720.00	11,720.00	7,224.00	-	7,224.00	7,224.00	-	7,224.00
Other Objects		6,600.00	6,600.00		-	-	-	6,600.00	6,600.00	6,600.00	3,372.34	-	3,372.34	3,372.34	-	3,372.34
Total Resource Room/Resource Center	206,433.00	8,774,273.60	9,980,706.60	96,800.00	369,760.32	466,560.32	303,233.00	9,144,033.92	9,947,266.92	9,947,266.92	9,005,339.12	293,819.75	8,711,519.37	9,005,339.12	293,819.75	8,711,519.37
<b>Autism:</b>																
Salaries of Teachers	13.00	1,410,256.00	1,410,256.00		14,505.20	14,505.20	13.00	1,424,750.20	1,424,753.20	1,424,753.20	1,303,664.16		1,303,664.16	1,303,664.16		1,303,664.16
Other Salaries for Instruction	14.00	1,064,705.00	1,064,719.00		(134,630.04)	(134,630.04)	14.00	930,079.96	930,088.96	930,088.96	870,851.17		870,851.17	870,851.17		870,851.17
Purchased Professional-Educational Services	140,000.00	293,690.00	433,690.00	(38,800.00)	416,376.37	376,576.37	100,200.00	710,066.37	810,266.37	810,266.37	687,150.01	78,323.38	687,150.01	765,473.39	78,323.38	687,150.01
Other Purchased Services (400-500 series)		9,600.00	9,600.00		(1,700.00)	(1,700.00)	-	7,900.00	7,900.00	7,900.00	42.00	-	42.00	42.00	-	42.00
General Supplies		86,448.82	86,448.82		(15.91)	(15.91)	-	86,432.91	86,432.91	86,432.91	74,014.42	-	74,014.42	74,014.42	-	74,014.42
Textbooks		3,100.00	3,100.00		-	-	-	3,100.00	3,100.00	3,100.00	2,500.00	-	2,500.00	2,500.00	-	2,500.00
Other Objects		18,050.00	18,050.00		(440.41)	(440.41)	-	17,609.59	17,609.59	17,609.59	10,653.51	-	10,653.51	10,653.51	-	10,653.51
Total Autism	140,027.00	2,885,838.82	3,025,865.82	(38,800.00)	294,095.21	254,295.21	100,227.00	3,179,934.03	3,280,161.03	3,280,161.03	2,948,875.27	78,323.38	2,948,875.27	2,948,875.27	78,323.38	2,948,875.27
<b>Preschool Disabilities - Full-Time:</b>																
Salaries of Teachers	620,067.00	-	620,067.00	(41,700.00)	-	(41,700.00)	578,367.00	-	578,367.00	578,367.00	544,359.00		544,359.00	544,359.00		544,359.00
Other Salaries for Instruction	113,622.00	-	113,622.00	26,530.00	-	(5,050.00)	108,572.00	-	108,572.00	108,572.00	66,343.43		66,343.43	66,343.43		66,343.43
Purchased Professional-Educational Services	3,000.00	-	3,000.00	28,530.00	-	(26,530.00)	28,530.00	-	28,530.00	28,530.00	28,328.02		28,328.02	28,328.02		28,328.02
Other Purchased Services (400-500 series)	736,669.00	-	736,669.00	(20,200.00)	-	(20,200.00)	716,469.00	-	716,469.00	716,469.00	639,039.45		639,039.45	639,039.45		639,039.45
Total Preschool Disabilities - Full-Time	2,021,407.00	19,437,810.42	21,459,217.42	55,300.00	558,497.71	613,797.71	2,076,707.00	19,996,308.13	22,073,015.13	22,073,015.13	20,628,346.91	1,940,102.91	18,688,244.00	20,628,346.91	1,940,102.91	18,688,244.00
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>																
Basic Skills/Remedial - Instruction																
Salaries of Teachers	11.00	1,394,635.00	1,394,646.00		134,676.00	134,676.00	11.00	1,529,311.00	1,529,322.00	1,529,322.00	1,432,071.72		1,432,071.72	1,432,071.72		1,432,071.72
Other Salaries for Instruction	16,000.00	-	16,000.00	(2,500.00)	-	(2,500.00)	13,500.00	-	13,500.00	13,500.00	-		-	-		-
Purchased Professional-Educational Services		8,500.00	8,500.00		(2,096.30)	(2,096.30)	-	6,403.70	6,403.70	6,403.70	3,245.81		3,245.81	3,245.81		3,245.81
General Supplies	16,011.00	1,419,135.00	1,419,146.00	(2,500.00)	132,579.70	130,079.70	13,511.00	1,535,714.70	1,549,225.70	1,549,225.70	1,435,317.53		1,435,317.53	1,435,317.53		1,435,317.53
Bilingual Education - Instruction																
Salaries of Teachers	14.00	3,220,077.00	3,220,091.00		142,978.00	142,978.00	14.00	3,363,055.00	3,363,069.00	3,363,069.00	3,262,712.49		3,262,712.49	3,262,712.49		3,262,712.49
Other Salaries for Instruction	10,014.00	62,488.00	72,502.00	13,800.00	-	(13,800.00)	23,814.00	62,488.00	62,488.00	62,488.00	53,106.00	23,363.28	53,106.00	53,106.00	23,363.28	53,106.00
Purchased Professional-Educational Services	13,450.00	-	13,450.00	(1,600.00)	-	(1,600.00)	11,850.00	-	11,850.00	11,850.00	970.28		970.28	970.28		970.28
General Supplies		26,350.00	26,350.00		(3,599.48)	(3,599.48)	-	22,750.52	22,750.52	22,750.52	16,840.15		16,840.15	16,840.15		16,840.15
Textbooks	23,476.00	3,302,915.														



**CITY OF VINELAND SCHOOL DISTRICT  
COMBINING BUDGETARY CONTROL SCHEDULE  
GENERAL FUND  
FOR FISCAL YEAR ENDED JUNE 30, 2024**

	ORIGINAL BUDGET				BUDGET TRANSFER				FINAL BUDGET				ACTUAL			
	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	
School-Spon. Co-curricular Athletics - Inst.																
Salaries	\$ 157,466.00	\$ 653,783.50	\$ 811,249.50	\$ (6,000.00)	\$ 10,310.00	\$ 4,310.00	\$ 151,466.00	\$ 664,093.50	\$ 815,559.50	\$ 148,948.43	\$ 660,229.00	\$ 809,177.43				
Purchased Services (300-500 series)	12,603.83	158,107.80	170,711.63		36,673.00	36,673.00	12,603.83	194,780.80	217,384.63	4,320.00	175,263.65	199,603.65				
Supplies and Materials		144,815.50	144,815.50		1,371.13	1,371.13		146,186.63	146,186.63		144,432.03	144,432.03				
Other Objects		7,350.00	7,350.00		(1,291.00)	(1,291.00)		6,059.00	6,059.00		6,059.00	6,059.00				
Total School-Spon. Co-curricular Athletics - Inst.	170,069.83	964,056.80	1,134,126.63	(6,000.00)	47,063.13	41,063.13	164,069.83	1,011,119.93	1,175,189.76	153,268.43	968,003.68	1,139,272.11				
Other Instructional Programs - Instruction																
Salaries	-	70,350.00	70,350.00	-	(13,820.00)	(13,820.00)	-	56,530.00	56,530.00	-	30,663.75	30,663.75				
Total Other Instructional Programs - Instruction	-	70,350.00	70,350.00	-	(13,820.00)	(13,820.00)	-	56,530.00	56,530.00	-	30,663.75	30,663.75				
Alternative Education Program - Instruction																
Other Purchased Services (400-500 series)	3,798.00	-	3,798.00	6,000.00	-	6,000.00	9,798.00	-	9,798.00	7,535.98	-	7,535.98				
Total Alternative Education Program - Instruction	3,798.00	-	3,798.00	6,000.00	-	6,000.00	9,798.00	-	9,798.00	7,535.98	-	7,535.98				
Other Alternative Education Program - Support																
Salaries	62,485.00	-	62,485.00	-	-	-	62,485.00	-	62,485.00	32,968.16	-	32,968.16				
Other Purchased Services (400-500 series)	62,485.00	-	62,485.00	6,000.00	-	6,000.00	62,485.00	-	62,485.00	32,968.16	-	32,968.16				
Total Alternative Education Program - Support	124,970.00	-	124,970.00	6,000.00	-	6,000.00	124,970.00	-	124,970.00	65,936.32	-	65,936.32				
Total Alternative Education Program	9,809,333.36	65,441,316.68	75,250,650.00	51,822.40	700,562.84	752,385.24	9,861,155.76	66,141,672.82	76,003,035.28	9,046,693.93	62,831,736.19	71,978,430.12				
Undistributed Expenditures - Instruction:																
Tuition to Other LEAs Within the State - Regular	86,549.74	-	86,549.74	89,000.00	-	89,000.00	175,549.74	-	175,549.74	128,024.87	-	128,024.87				
Tuition to Other LEAs Within the State - Special	110,464.00	-	110,464.00	8,000.00	-	8,000.00	118,464.00	-	118,464.00	102,201.84	-	102,201.84				
Tuition to County Voc. School Dist. - Regular	1,457,278.00	-	1,457,278.00	(607,000.00)	-	(607,000.00)	850,278.00	-	850,278.00	105,235.02	-	105,235.02				
Tuition to County Voc. School Dist. - Special	72,960.00	-	72,960.00	36,000.00	-	36,000.00	108,960.00	-	108,960.00	74,551.41	-	74,551.41				
Tuition to CSSD & Regional Day Schools	2,284,885.00	-	2,284,885.00	(75,000.00)	-	(75,000.00)	2,209,885.00	-	2,209,885.00	2,108,326.93	-	2,108,326.93				
Tuition to Private Schools for the Disabled - Within State	1,359,833.00	-	1,359,833.00	-	-	-	1,359,833.00	-	1,359,833.00	1,002,603.43	-	1,002,603.43				
Tuition to Private Schools for the Disabled & Other LEA - Spl./O/S St	5,000.00	-	5,000.00	-	-	-	5,000.00	-	5,000.00	3,450.80	-	3,450.80				
Tuition - State Facilities	541,183.00	-	541,183.00	(549,000.00)	-	(549,000.00)	541,183.00	-	541,183.00	541,183.00	-	541,183.00				
Total Undistributed Expenditures - Instruction	5,918,152.74	-	5,918,152.74	(549,000.00)	-	(549,000.00)	5,369,152.74	-	5,369,152.74	4,065,577.30	-	4,065,577.30				
Undist. Expend. - Attend. & Social Work																
Salaries	36,014.00	445,728.00	481,742.00	(2,950.00)	13,088.87	10,138.87	33,064.00	458,816.87	491,880.87	32,977.91	447,712.88	480,690.79				
Total Undist. Expend. - Attend. & Social Work	36,014.00	445,728.00	481,742.00	(2,950.00)	13,088.87	10,138.87	33,064.00	458,816.87	491,880.87	32,977.91	447,712.88	480,690.79				
Undist. Expend. - Health Services																
Salaries	77,965.00	1,241,242.00	1,319,208.00	33,150.00	11,660.00	44,810.00	111,116.00	1,252,902.00	1,364,018.00	111,053.00	1,244,062.06	1,355,105.06				
Salaries of Social Services Coordinators	514.00	1,034,202.00	1,034,716.00	150.00	-	150.00	514.00	1,034,362.00	1,034,866.00	514.00	1,024,333.95	1,024,333.95				
Purchased Professional and Technical Services	2,122,400.65	300.00	2,122,700.65	(65,000.00)	-	(65,000.00)	2,057,400.65	300.00	2,057,700.65	1,270,201.86	-	1,270,201.86				
Other Purchased Services (400-500 series)	9,580.75	15,200.00	24,830.75	(1,450.00)	593.00	(857.00)	8,130.75	15,843.00	23,973.75	1,227.66	10,404.52	11,632.18				
Supplies and Materials	9,000.00	65,921.29	74,921.29	-	(14,882.71)	(14,882.71)	9,000.00	51,038.58	60,038.58	7,143.13	43,438.13	50,581.26				
Other Objects	200.00	-	200.00	-	-	-	200.00	-	200.00	-	-	-				
Total Undist. Expend. - Health Services	2,219,651.40	2,356,915.29	4,576,576.69	(33,300.00)	(2,479.71)	(35,779.71)	2,186,381.40	2,354,435.58	4,540,766.98	1,389,625.65	2,322,228.66	3,711,854.31				
Undist. Expend. - Speech, OT, PT & Related Services																
Salaries	1,806,141.00	-	1,806,141.00	(63,000.00)	-	(63,000.00)	1,743,141.00	-	1,743,141.00	1,738,153.54	-	1,738,153.54				
Purchased Professional - Educational Services	-	-	-	123,000.00	-	123,000.00	123,000.00	-	123,000.00	99,768.24	-	99,768.24				
Other Purchased Services (400-500 series)	500.00	500.00	1,000.00	1,000.00	-	1,000.00	1,500.00	-	1,500.00	661.70	-	661.70				
Other Objects	3,542.00	-	3,542.00	-	-	-	3,542.00	-	3,542.00	2,929.00	-	2,929.00				
Total Undist. Expend. - Speech, OT, PT & Related Services	1,810,183.00	-	1,810,183.00	61,000.00	-	61,000.00	1,871,183.00	-	1,871,183.00	1,841,532.46	-	1,841,532.46				
Undist. Expend. - Other Serv. Students - Extra Serv.																
Purchased Professional - Educational Services	331,845.00	-	331,845.00	(90,700.00)	-	(90,700.00)	241,145.00	-	241,145.00	129,143.29	-	129,143.29				
Supplies and Materials	7,300.00	-	7,300.00	500.00	-	500.00	7,800.00	-	7,800.00	7,742.26	-	7,742.26				
Total Undist. Expend. - Other Serv. Students - Extra Serv.	339,145.00	-	339,145.00	(90,200.00)	-	(90,200.00)	248,945.00	-	248,945.00	136,885.55	-	136,885.55				
Undistributed Expenditures - Guidance Services																
Salaries of Other Professional Staff	2,527,784.00	-	2,527,784.00	-	32,505.25	32,505.25	-	2,560,289.25	2,560,289.25	-	2,472,654.01	2,472,654.01				
Salaries of Secretarial and Clerical Assistants	113,429.00	-	113,429.00	-	2,501.96	2,501.96	-	115,930.96	115,930.96	-	88,942.23	88,942.23				
Other Salaries	90,406.00	-	90,406.00	-	50.00	50.00	-	90,456.00	90,456.00	-	90,406.00	90,406.00				
Other Purchased Services (400-500 series)	18,769.00	-	18,769.00	-	-	-	-	18,769.00	18,769.00	-	12,972.60	12,972.60				
Supplies and Materials	84,050.00	-	84,050.00	-	1,730.02	1,730.02	-	85,780.02	85,780.02	-	75,292.95	75,292.95				
Total Undistributed Expenditures - Guidance Services	2,834,438.00	-	2,834,438.00	-	36,787.23	36,787.23	-	2,871,225.23	2,871,225.23	-	2,740,267.79	2,740,267.79				
Undist. Expend. - Child Study Teams																
Salaries of Other Professional Staff	2,465,081.00	-	2,465,081.00	(2,020.00)	-	(2,020.00)	2,463,061.00	-	2,463,061.00	2,186,274.15	-	2,186,274.15				
Salaries of Secretarial and Clerical Assistants	225,815.00	-	225,815.00	1,700.00	-	1,700.00	227,515.00	-	227,515.00	226,897.52	-	226,897.52				
Travel	2,125.26	-	2,125.26	-	1,120.00	1,120.00	-	3,245.26	3,245.26	-	3,106.69	3,106.69				
Other Purchased Services (400-500 series)	5,500.00	-	5,500.00	(2,000.00)	-	(2,000.00)	3,500.00	-	3,500.00	230.00	-	230.00				
Supplies and Materials	2,701,086.26	-	2,701,086.26	(1,000.00)	-	(1,000.00)	2,700,086.26	-	2,700,086.26	2,416,510.36	-	2,416,510.36				
Total Undistributed Expenditures - Improvement of Inst. Serv.																
Salaries of Supervisor of Instruction	1,152,367.60	-	1,152,367.60	37,424.86	-	37,424.86	1,189,792.46	-	1,189,792.46	1,177,808.02	-	1,177,808.02				
Salaries of Other Professional Staff	110,025.00	-	110,025.00	(41,100.00)	-	(41,100.00)	68,925.00	-	68,925.00	55,714.00	-	55,714.00				
Salaries of Sec and Clerical Assist.	473,550.00	-	473,550.00	(13,031.44)	-	(13,031.44)	460,518.56	-	460,518.56	456,899.09	-	456,899.09				
Travel	250.00	-	250.00	500.00	-	500.00	750.00	-	750.00	480.84	-	480.84				
Supplies and Materials	21,000.00	-	21,000.00	-	-	-	21,000.00	-	21,000.00	2,027.21	-	2,027.21				
Total Undist. Expend. - Improvement of Inst. Serv.	1,757,192.60	-	1,757,192.60	(16,206.95)	-	(16,206.95)	1,740,985.62	-	1,740,985.62	1,692,929.16	-	1,692,929.16				
Undist. Expend. - Edu. Media Serv./Sch. Library																
Salaries	1,192,674.00	-	1,192,674.00	-	(85,662.49)	(85,662.49)	-	1,107,011.51	1,107,011.51	-	1,017,363.51	1,017,363.51				
Other Purchased Services (400-500 series)	16,687.00	-	16,687.00	-	27,426.02	27,426.02	-	29,887.00	29,887.00	-	27,166.99	27,166.99				
Supplies and Materials	57,638.60	-	57,638.60	-	-	-	-	85,064.62	85,064.62	-	81,925.49	81,925.49				
Total Undist. Expend. - Edu. Media Serv./Sch. Library	-	-	1,266,999.60	-	(45,036.47)	(45,036.47)	-	1,221,963.13	1,221,963.13	-	1,126,455.99	1,126,455.99				

See Accompanying Auditor's Report

CITY OF VINELAND SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGET AND EXPENDITURE SCHEDULE  
FOR FISCAL YEAR ENDED JUNE 30, 2024

	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	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
Undist. Expend. - Instructional Staff Training Serv.																
Salaries of Supervisors of Instruction	\$ 247,083.40	\$ -	\$ 247,083.40	\$ 31,368.58	\$ -	\$ 31,368.58	\$ 278,451.98	\$ -	\$ 278,451.98	\$ -	\$ 278,451.98	\$ 270,666.65	\$ -	\$ 270,666.65	\$ -	\$ 270,666.65
Salaries of Other Professionals of Instruction	17,725.00	-	17,725.00	4,200.00	-	4,200.00	21,925.00	-	21,925.00	-	21,925.00	19,387.50	-	19,387.50	-	19,387.50
Salaries of Secretarial and Clerical Assist.	1.00	-	1.00	-	-	-	1.00	-	1.00	-	1.00	-	-	-	-	-
Purchased Professional - Educational Serv.	90,950.00	-	90,950.00	(22,910.00)	-	(22,910.00)	68,040.00	-	68,040.00	-	68,040.00	26,230.00	-	26,230.00	-	26,230.00
Other Purchased Services (400-500 series)	39,450.00	-	39,450.00	1,800.00	-	1,800.00	41,250.00	-	41,250.00	-	41,250.00	36,785.50	-	36,785.50	-	36,785.50
Travel	23,050.00	-	23,050.00	(9,062.40)	-	(9,062.40)	13,987.60	-	13,987.60	-	13,987.60	7,909.54	-	7,909.54	-	7,909.54
Supplies and Materials	7,300.00	-	7,300.00	-	-	-	7,300.00	-	7,300.00	-	7,300.00	179.16	-	179.16	-	179.16
Total Undist. Expend. - Instructional Staff Training Serv.	425,559.40	-	425,559.40	5,396.18	-	5,396.18	430,955.66	-	430,955.66	-	430,955.66	381,158.35	-	381,158.35	-	381,158.35
Undist. Expend. - Supp. Serv. - General Admin.																
Salaries	519,871.00	-	519,871.00	26,638.00	-	26,638.00	546,609.00	-	546,609.00	-	546,609.00	545,868.18	-	545,868.18	-	545,868.18
Legal Services	102,200.50	-	102,200.50	118,400.00	-	118,400.00	218,600.50	-	218,600.50	-	218,600.50	216,352.95	-	216,352.95	-	216,352.95
Audit Fees	79,000.00	-	79,000.00	8,000.00	-	8,000.00	87,000.00	-	87,000.00	-	87,000.00	87,000.00	-	87,000.00	-	87,000.00
Architectural/Engineering Services	220,425.00	-	220,425.00	(81,300.00)	-	(81,300.00)	139,125.00	-	139,125.00	-	139,125.00	135,949.63	-	135,949.63	-	135,949.63
Purchased Technical Services	12,500.00	-	12,500.00	(12,000.00)	-	(12,000.00)	500.00	-	500.00	-	500.00	412.50	-	412.50	-	412.50
Contractual/Professional Fees	292,175.82	-	292,175.82	(16,800.00)	-	(16,800.00)	275,375.82	-	275,375.82	-	275,375.82	268,598.86	-	268,598.86	-	268,598.86
BOE Other Serv (400-500 series)	6,000.00	-	6,000.00	(5,000.00)	-	(5,000.00)	1,000.00	-	1,000.00	-	1,000.00	599.88	-	599.88	-	599.88
Misc. Purch Serv (400-500 series)(Other than 530 & 585)	399,528.00	-	399,528.00	(68,600.00)	-	(68,600.00)	330,928.00	-	330,928.00	-	330,928.00	329,423.86	-	329,423.86	-	329,423.86
General Supplies	35,900.00	-	35,900.00	16,600.00	-	16,600.00	52,500.00	-	52,500.00	-	52,500.00	37,688.60	-	37,688.60	-	37,688.60
Judgments Against The School District	-	-	-	10,000.00	-	10,000.00	10,000.00	-	10,000.00	-	10,000.00	10,000.00	-	10,000.00	-	10,000.00
Miscellaneous Expenditures	44,400.00	-	44,400.00	8,200.00	-	8,200.00	52,600.00	-	52,600.00	-	52,600.00	50,306.03	-	50,306.03	-	50,306.03
BOE Membership Dues and Fees	9,650.00	-	9,650.00	(7,000.00)	-	(7,000.00)	2,650.00	-	2,650.00	-	2,650.00	2,100.00	-	2,100.00	-	2,100.00
Total Undist. Expend. - Supp. Serv. - General Admin.	1,706,659.94	-	1,706,659.94	24,038.00	-	24,038.00	1,730,697.94	-	1,730,697.94	-	1,730,697.94	1,684,145.32	-	1,684,145.32	-	1,684,145.32
Undist. Expend. - Support Serv. - School Admin.																
Salaries	25,013.00	3,795,985.00	3,820,978.00	132,000.00	22,280.56	154,280.56	157,013.00	3,818,245.56	157,013.00	3,818,245.56	156,100.00	3,737,814.81	1,285,189.06	3,737,814.81	1,285,189.06	3,737,814.81
Salaries of Principals/Assistant Principals/Program Directors	1.00	1,354,285.00	1,354,286.00	1,354,285.00	6,839.52	1,361,124.52	1.00	1,361,123.52	1,361,124.52	1,361,123.52	1,361,124.52	1,285,189.06	1,285,189.06	1,285,189.06	1,285,189.06	1,285,189.06
Salaries of Secretarial and Clerical Assistants	-	135,879.00	135,879.00	-	(2,461.93)	(2,461.93)	-	133,417.07	133,417.07	133,417.07	133,417.07	121,845.87	121,845.87	121,845.87	121,845.87	121,845.87
Other Purchased Services (400-500 series)	-	185,978.23	185,978.23	-	10,824.58	10,824.58	-	196,802.81	196,802.81	196,802.81	196,802.81	164,945.00	164,945.00	164,945.00	164,945.00	164,945.00
Supplies and Materials	-	467,650.00	467,650.00	-	(428,975.00)	(428,975.00)	-	38,675.00	38,675.00	38,675.00	38,675.00	30,369.00	30,369.00	30,369.00	30,369.00	30,369.00
Other Objects	-	5,939,756.23	5,964,770.23	-	(391,492.27)	(259,932.27)	-	5,548,277.96	5,548,277.96	5,548,277.96	5,548,277.96	5,340,163.74	5,340,163.74	5,340,163.74	5,340,163.74	5,340,163.74
Total Undist. Expend. - Support Serv. - School Admin.	25,014.00	5,939,756.23	5,964,770.23	132,000.00	(391,492.27)	(259,932.27)	157,014.00	5,548,277.96	157,014.00	5,548,277.96	156,100.00	5,340,163.74	5,340,163.74	5,340,163.74	5,340,163.74	5,340,163.74
Undistributed Expenditures - Central Services																
Salaries	1,912,250.30	-	1,912,250.30	(43,056.49)	-	(43,056.49)	1,869,193.81	-	1,869,193.81	-	1,869,193.81	1,869,097.10	-	1,869,097.10	-	1,869,097.10
Purchased Professional Services	14,000.00	-	14,000.00	(30,000.00)	-	(30,000.00)	14,472.00	-	14,472.00	-	14,472.00	14,200.00	-	14,200.00	-	14,200.00
Purchased Technical Services	177,472.00	-	177,472.00	(30,000.00)	-	(30,000.00)	147,472.00	-	147,472.00	-	147,472.00	142,485.00	-	142,485.00	-	142,485.00
Misc. Purch Services (400-500 Series) (OIT 594)	448,615.50	-	448,615.50	(7,000.00)	-	(7,000.00)	441,615.50	-	441,615.50	-	441,615.50	422,463.44	-	422,463.44	-	422,463.44
Supplies and Materials	40,409.84	-	40,409.84	20,500.00	-	20,500.00	60,909.84	-	60,909.84	-	60,909.84	39,246.71	-	39,246.71	-	39,246.71
Miscellaneous Expenditures	26,360.00	-	26,360.00	(500.00)	-	(500.00)	25,860.00	-	25,860.00	-	25,860.00	16,336.14	-	16,336.14	-	16,336.14
Total Undist. Expend. - Central Services	2,619,107.64	-	2,619,107.64	(60,056.49)	-	(60,056.49)	2,559,051.15	-	2,559,051.15	-	2,559,051.15	2,491,628.39	-	2,491,628.39	-	2,491,628.39
Undistributed Expenditures - Admin. Info. Tech.																
Salaries	181,109.00	-	181,109.00	(10,000.00)	-	(10,000.00)	171,109.00	-	171,109.00	-	171,109.00	164,602.88	-	164,602.88	-	164,602.88
Purchased Technical Services	744,390.95	-	744,390.95	(30,000.00)	-	(30,000.00)	714,390.95	-	714,390.95	-	714,390.95	622,306.63	-	622,306.63	-	622,306.63
Travel	500.00	-	500.00	-	-	-	500.00	-	500.00	-	500.00	-	-	-	-	-
Supplies and Materials	462,296.98	-	462,296.98	(38,000.00)	-	(38,000.00)	424,296.98	-	424,296.98	-	424,296.98	393,644.53	-	393,644.53	-	393,644.53
Other Objects	2,050.00	-	2,050.00	(78,000.00)	-	(78,000.00)	1,312,346.93	-	1,312,346.93	-	1,312,346.93	1,180,554.04	-	1,180,554.04	-	1,180,554.04
Total Undist. Expend. - Admin. Info. Tech.	1,390,346.93	-	1,390,346.93	(78,000.00)	-	(78,000.00)	1,312,346.93	-	1,312,346.93	-	1,312,346.93	1,180,554.04	-	1,180,554.04	-	1,180,554.04
Undist. Expend. - Required Maintenance for School Facilities																
Salaries	4,182,960.46	-	4,182,960.46	(648,900.00)	-	(648,900.00)	3,534,060.46	-	3,534,060.46	-	3,534,060.46	3,327,749.50	-	3,327,749.50	-	3,327,749.50
General Supplies	322,930.13	-	322,930.13	690,700.00	-	690,700.00	1,013,630.13	-	1,013,630.13	-	1,013,630.13	963,417.01	-	963,417.01	-	963,417.01
Total Undist. Expend. - Required Maintenance for School Facilities	4,505,890.59	-	4,505,890.59	41,800.00	-	41,800.00	4,546,890.59	-	4,546,890.59	-	4,546,890.59	4,291,166.51	-	4,291,166.51	-	4,291,166.51
Undist. Expend. - Custodial Services																
Salaries	5,100,356.00	571,506.00	5,671,862.00	289,800.00	(16,565.77)	273,234.23	5,900,156.00	5,945,096.23	5,900,156.00	5,945,096.23	5,945,096.23	5,413,933.42	512,208.86	5,926,142.28	5,926,142.28	5,926,142.28
Salaries of Secretarial and Clerical Assistants	63,069.00	-	63,069.00	63,069.00	-	63,069.00	63,069.00	-	63,069.00	-	63,069.00	38,749.94	-	38,749.94	-	38,749.94
Salaries of Non-Instructional Aides	4,013.00	-	4,013.00	30,200.00	-	30,200.00	34,213.00	-	34,213.00	-	34,213.00	33,232.50	-	33,232.50	-	33,232.50
Cleaning, Repair and Maintenance Services	200,000.00	-	200,000.00	(13,500.00)	-	(13,500.00)	186,500.00	-	186,500.00	-	186,500.00	134,016.97	-	134,016.97	-	134,016.97
Rental of Land, Building & Other than Lease Purchases	125,000.00	-	125,000.00	125,000.00	-	125,000.00	125,000.00	-	125,000.00	-	125,000.00	125,000.00	-	125,000.00	-	125,000.00
Other Purchased Property Services	670,175.82	-	670,175.82	19,458.00	-	19,458.00	689,633.82	-	689,633.82	-	689,633.82	666,592.92	-	666,592.92	-	666,592.92
Insurance	1,223,158.00	-	1,223,158.00	6,000.00	-	6,000.00	1,229,158.00	-	1,229,158.00	-	1,229,158.00	1,228,953.57	-	1,228,953.57	-	1,228,953.57
Miscellaneous Purchased Services	5,000.00	-	5,000.00	5,000.00	-	5,000.00	5,000.00	-	5,000.00	-	5,000.00	-	-	-	-	-
General Supplies	427,472.63	16,500.00	443,972.63	(38,800.00)	(5,000.00)	(5,000.00)	427,472.63	13,500.00	440,972.63	13,500.00	440,972.63	396,825.14	12,895.20	409,720.34	409,720.34	409,720.34
Energy - Natural Gas	700,000.00	-	700,000.00	225,342.00	-	225,342.00	661,200.00	-	661,200.00	-	661,200.00	592,260.99	-	592,260.99	-	592,260.99
Energy - Electricity	3,642,170.98	-	3,642,170.98	-	-	-	3,642,170.98	-	3,642,170.98	-	3,642,170.98	3,520,740.10	-	3,520,740.10	-	3,520,740.10
Energy - Oil	5,000.00	-	5,000.00	-	-	-	5,000.00	-	5,000.00	-	5,000.00	-	-	-	-	-
Energy - Gasoline	135,000.00	-	135,000.00	(57,000.00)	-	(57,000.00)	78,000.00	-	78,000.00	-	78,000.00	50,595.77	-	50,595.77	-	50,595.77
Total Undist. Expend. - Custodial Services	12,890,421.43	590,006.00	13,480,427.43	467,500.00	(21,565.77)											

**CITY OF VINELAND SCHOOL DISTRICT  
GENERAL FUND FINANCIAL STATEMENT  
COMBINING BUDGETARY ACCOUNTS  
GENERAL FUND  
FOR FISCAL YEAR ENDED JUNE 30, 2024**

	ORIGINAL BUDGET				BUDGET TRANSFER				FINAL BUDGET				ACTUAL			
	Operating Fund 11 - 13	Blended Resource Fund 15	Total Capital Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total Capital Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total Capital Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total Capital Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total Capital Fund	
Undist. Expend. - Security																
Salaries	\$ 371,374.00	\$ 1,426,847.00	\$ 1,798,221.00	\$ (85,000.00)	\$ (20,628.01)	\$ (105,628.01)	\$ 286,374.00	\$ 1,406,218.99	\$ 1,692,592.99	\$ 218,657.07	\$ 1,223,571.15	\$ 1,442,228.22	\$ 218,657.07	\$ 1,223,571.15	\$ 1,442,228.22	
Purchased Professional & Technical Services	141,745.40	141,745.40	141,745.40	45,200.44	-	45,200.44	186,945.84	-	186,945.84	91,682.10	-	91,682.10	186,945.84	-	91,682.10	
General Supplies	49,600.00	51,450.00	101,050.00	39,799.56	21,875.14	61,674.70	89,399.56	73,325.14	162,724.70	58,926.93	63,081.87	122,008.80	89,399.56	63,081.87	122,008.80	
Total Undist. Expend. - Security	562,719.40	1,478,297.00	2,041,016.40	-	1,247.13	1,247.13	562,719.40	1,479,544.13	2,042,263.52	369,266.10	1,286,653.02	1,655,919.12	369,266.10	1,286,653.02	1,655,919.12	
Total Undist. Expend. - Oper. & Maint. Of Plant	17,375,025.42	2,066,303.00	19,443,328.42	503,300.00	(20,318.64)	482,981.36	14,344,284.36	2,047,984.36	16,392,249.32	16,861,324.93	1,811,757.08	18,673,082.01	16,861,324.93	1,811,757.08	18,673,082.01	
Undist. Expend. - Student Transportation Serv.																
Sat. For Non-Instructional Aides (Between Home and School) - Regular	5,326,679.00	-	5,326,679.00	(215,251.00)	-	(215,251.00)	5,111,428.00	-	5,111,428.00	5,110,867.47	-	5,110,867.47	5,111,428.00	-	5,110,867.47	
Sat. For Non-Instructional Aides (Between Home and School) - Special	1,105,514.00	-	1,105,514.00	(346,850.00)	-	(346,850.00)	38,756.49	-	38,756.49	38,733.62	-	38,733.62	38,756.49	-	38,733.62	
Sat. For Pup. Trans. (Bet. Home and School) - Regular	120,000.00	-	120,000.00	-	-	-	120,000.00	-	120,000.00	693,271.74	-	693,271.74	120,000.00	-	693,271.74	
Sat. For Pup. Trans. (Other than Bet. Home and School)	1,586,190.14	-	1,586,190.14	58,322.52	-	58,322.52	1,644,512.66	-	1,644,512.66	1,616,205.83	-	1,616,205.83	1,644,512.66	-	1,616,205.83	
Other Purchased Professional and Technical Services	231,395.57	-	231,395.57	(125,000.00)	-	(125,000.00)	106,395.57	-	106,395.57	92,359.55	-	92,359.55	106,395.57	-	92,359.55	
Lease Purchase Payments - School Buses	2,487,445.74	-	2,487,445.74	64,000.00	-	64,000.00	2,551,445.74	-	2,551,445.74	2,551,173.74	-	2,551,173.74	2,551,445.74	-	2,551,173.74	
Contract Services - (Between Home and School) - Vendors	25,000.00	-	25,000.00	(19,126.91)	-	(19,126.91)	5,873.09	-	5,873.09	935.40	-	935.40	5,873.09	-	935.40	
Contract Services - (Between Home and Sch) - Joint Agmts	2,487,445.74	-	2,487,445.74	(18,126.91)	-	(18,126.91)	2,469,318.83	-	2,469,318.83	2,469,318.83	-	2,469,318.83	2,469,318.83	-	2,469,318.83	
Contract Serv. (Std. Ed. Students) - Joint Agmt	27,076.68	-	27,076.68	(49,000.00)	-	(49,000.00)	1,000.00	-	1,000.00	380.43	-	380.43	1,000.00	-	380.43	
Contrt Serv. (Std. Ed. Students) - ESCs & CTSA	50,000.00	-	50,000.00	50,000.00	-	50,000.00	669,377.48	-	669,377.48	513,605.73	-	513,605.73	669,377.48	-	513,605.73	
Contr Serv. - Aid in Lieu Payments - Non-Public Schools	8,785.95	-	8,785.95	669,377.48	-	669,377.48	678,163.43	-	678,163.43	680,807.33	-	680,807.33	678,163.43	-	680,807.33	
Contr Serv. - Aid in Lieu Payments - Non-Public Schools	555,968.00	-	555,968.00	143,300.00	-	143,300.00	699,268.00	-	699,268.00	699,268.00	-	699,268.00	699,268.00	-	699,268.00	
Misc. Purchased Serv. - Transportation	228,247.00	-	228,247.00	15,475.46	-	15,475.46	243,722.46	-	243,722.46	215,481.10	-	215,481.10	243,722.46	-	215,481.10	
Supplies and Materials	27,000.00	-	27,000.00	-	-	-	27,000.00	-	27,000.00	23,502.89	-	23,502.89	27,000.00	-	23,502.89	
Transportation Supplies	1,553,748.82	-	1,553,748.82	302,552.45	-	302,552.45	1,856,299.27	-	1,856,299.27	1,796,860.37	-	1,796,860.37	1,856,299.27	-	1,796,860.37	
Fuel Costs funded by Advertising Revenue	10,000.00	-	10,000.00	(9,100.00)	-	(9,100.00)	900.00	-	900.00	-	-	-	900.00	-	-	
Other Objects	2,500.00	-	2,500.00	-	-	-	2,500.00	-	2,500.00	1,150.25	-	1,150.25	2,500.00	-	1,150.25	
Total Undist. Expend. - Student Transportation Serv.	13,345,511.90	-	13,345,511.90	508,456.49	-	508,456.49	13,853,968.39	-	13,853,968.39	13,435,247.20	-	13,435,247.20	13,853,968.39	-	13,435,247.20	
UNALLOCATED BENEFITS																
Group Insurance	272,000.00	23,108,000.00	23,380,000.00	24,000.00	(288,797.85)	(264,797.85)	296,000.00	22,819,202.15	23,115,202.15	295,710.89	22,819,202.15	23,114,913.04	295,710.89	22,819,202.15	23,114,913.04	
Social Security Contributions	1,963,000.00	-	1,963,000.00	190,000.00	-	190,000.00	2,153,000.00	-	2,153,000.00	2,122,951.66	-	2,122,951.66	2,153,000.00	-	2,122,951.66	
Other Retirement Contributions - PERS	3,100,000.00	-	3,100,000.00	555,000.00	-	555,000.00	3,655,000.00	-	3,655,000.00	3,646,166.61	-	3,646,166.61	3,655,000.00	-	3,646,166.61	
Workmen's Compensation	1,160,000.00	-	1,160,000.00	97,000.00	-	97,000.00	1,257,000.00	-	1,257,000.00	1,276,574.40	-	1,276,574.40	1,257,000.00	-	1,276,574.40	
Health Benefits	9,763,196.00	-	9,763,196.00	(1,462,300.00)	-	(1,462,300.00)	8,300,896.00	-	8,300,896.00	6,697,251.16	-	6,697,251.16	8,300,896.00	-	6,697,251.16	
Tuition Reimbursement	240,000.00	-	240,000.00	-	-	-	240,000.00	-	240,000.00	190,207.00	-	190,207.00	240,000.00	-	190,207.00	
Other Employee Benefits	47,000.00	-	47,000.00	-	-	-	47,000.00	-	47,000.00	20,562.24	-	20,562.24	47,000.00	-	20,562.24	
Unused Sick Payment to Terminated / Retired Staff	1,000,000.00	-	1,000,000.00	132,000.00	-	132,000.00	1,132,000.00	-	1,132,000.00	1,127,839.81	-	1,127,839.81	1,132,000.00	-	1,127,839.81	
TOTAL UNALLOCATED BENEFITS	17,570,198.00	23,108,000.00	40,678,198.00	(464,300.00)	(288,797.85)	(753,097.85)	17,105,898.00	22,819,202.15	39,925,100.15	15,326,353.82	22,819,202.15	38,445,556.97	17,105,898.00	22,819,202.15	38,445,556.97	
On-behalf TPAF OFEB (Post Retirement Medical) Contrib. (non-budgeted)	-	-	-	-	-	-	-	-	-	6,908,328.00	-	6,908,328.00	-	-	6,908,328.00	
TPAF LTDI (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	6,561.00	-	6,561.00	-	-	6,561.00	
On-behalf TPAF Pension Contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	25,383,018.00	-	25,383,018.00	-	-	25,383,018.00	
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	5,173,606.59	-	5,173,606.59	-	-	5,173,606.59	
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	37,471,515.59	-	37,471,515.59	-	-	37,471,515.59	
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	17,570,198.00	23,108,000.00	40,678,198.00	(464,300.00)	(288,797.85)	(753,097.85)	17,105,898.00	22,819,202.15	39,925,100.15	52,797,869.41	22,819,202.15	75,617,071.56	17,105,898.00	22,819,202.15	75,617,071.56	
TOTAL UNDISTRIBUTED EXPENDITURES	69,238,855.23	38,020,140.12	107,258,995.35	(60,822.40)	(698,248.84)	(759,071.24)	65,643,975.37	37,321,891.28	102,965,866.65	100,544,066.05	36,607,788.29	137,151,854.34	65,643,975.37	36,607,788.29	137,151,854.34	
TOTAL GENERAL CURRENT EXPENSE	79,048,191.59	103,461,456.80	182,509,648.39	(9,000.00)	2,314.00	(6,686.00)	75,505,131.13	103,463,770.80	178,968,901.83	109,590,759.98	99,539,524.48	209,130,284.46	75,505,131.13	99,539,524.48	209,130,284.46	
CAPITAL OUTLAY																
Equipment																
Regular Programs - Instruction:																
Grades 1-5	-	-	-	-	5,704.00	5,704.00	-	5,704.00	5,704.00	-	-	-	-	-	-	
Instructional Expenditures - Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Undistributed Expenditures - Instruction	101,200.00	-	101,200.00	7,131.50	-	7,131.50	108,331.50	-	108,331.50	106,892.65	-	106,892.65	108,331.50	-	106,892.65	
Undistributed Expenditures - Central Services	315,719.16	-	315,719.16	(2,200.00)	-	(2,200.00)	313,519.16	-	313,519.16	227,126.99	-	227,126.99	313,519.16	-	227,126.99	
Undistributed Expenditures - Admin. Info. Tech	-	-	-	-	982.00	982.00	-	982.00	982.00	-	982.00	-	-	982.00	-	
Undistributed Expenditures - Athletic	-	-	-	3,068.50	-	3,068.50	484,811.56	-	484,811.56	484,811.56	-	484,811.56	484,811.56	-	484,811.56	
Undistributed Expenditures - Required Maintenance for School Facilities	481,743.06	-	481,743.06	-	-	-	481,743.06	-	481,743.06	79,441.82	-	79,441.82	481,743.06	-	79,441.82	
Undistributed Expenditures - Custodial Services	79,441.82	-	79,441.82	(8,000.00)	-	(8,000.00)	72,000.00	-	72,000.00	79,345.33	-	79,345.33	72,000.00	-	79,345.33	
Undistributed Expenditures - Care and Upkeep of Grounds	80,000.00	-	80,000.00	-	-	-	80,000.00	-	80,000.00	-	-	-	-	-	-	
Total Equipment	1,058,104.04	-	1,058,104.04	-	6,686.00	6,686.00	1,058,104.04	6,686.00	1,064,790.04	898,176.53	982.00	899,159.53	1,058,104.04	982.00	899,159.53	
Facilities Acquisition and Construction Services																
Construction Services	2,897,749.00	-	2,897,74													

CITY OF VINELAND SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGET  
FOR FISCAL YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET				BUDGET TRANSFER				FINAL BUDGET				ACTUAL			
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund		Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund		Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund		Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	
Other Financing Sources:																
Operating Transfer In:																
Contribution to SBB (School Based Budget) - General Fund		100,495,405.00	100,495,405.00			9,000.00	9,000.00		-	100,504,405.00	100,504,405.00			96,763,452.70	96,763,452.70	
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			2,813,268.69	2,813,268.69	
Transferred from Internal Service Fund			-			-	-		-		-		170,694.17		170,694.17	
Operating Transfers Out:																
Transfer to Sp. Revenue Fund - Inclusion	(904,930.00)		(904,930.00)		361,000.00		361,000.00		(904,930.00)		(904,930.00)		(904,930.00)		(904,930.00)	
Contribution to SBB (School Based Budget)	(100,495,405.00)		(100,495,405.00)		361,000.00		370,000.00		(100,134,405.00)		(100,134,405.00)		(96,763,452.70)		(96,763,452.70)	
Total Other Financing Sources:	(107,400,335.00)	103,426,637.00	2,026,302.00		361,000.00	9,000.00	370,000.00		(101,039,335.00)	103,435,637.00	2,396,302.00		(97,497,686.53)	99,576,721.39	2,079,032.86	
Excess (Deficiency) of Revenues and Other Financing Sources	(16,264,841.63)	(34,819.80)	(16,299,661.43)		-	(0.00)	(0.00)		(12,730,781.17)	(34,819.80)	(12,765,600.97)		387,319.51	38,214.91	403,534.42	
<b>Over (Under) Expenditures and Other Financing Sources (Uses)</b>																
Fund Balance, July 1	37,432,476.97	34,819.80	37,467,296.77				-		37,432,476.97	34,819.80	37,467,296.77		37,432,476.97	34,819.80	37,467,296.77	
Fund Balance, June 30	<u>\$ 21,167,635.34</u>	<u>\$ 0.00</u>	<u>\$ 21,167,635.34</u>		<u>\$ -</u>	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>		<u>\$ 24,701,695.80</u>	<u>\$ (0.00)</u>	<u>\$ 24,701,695.80</u>		<u>\$ 37,799,796.46</u>	<u>\$ 71,034.71</u>	<u>\$ 37,870,831.16</u>	

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, 2024

	Original Budget	Budget Transfers / Modifications	Final Budget	Actual	Variance Final to Actual
<b>REVENUES:</b>					
State Sources	\$ 19,607,664.00	\$ 4,648,059.65	\$ 24,255,723.65	\$ 23,124,970.36	\$ (1,130,753.29)
Federal Sources	12,074,685.00	4,206,864.20	16,281,549.20	13,370,777.70	(2,910,771.50)
Local Sources		1,318,150.23	1,318,150.23	1,070,830.34	(247,319.89)
<b>Total - Revenues</b>	<b>31,682,349.00</b>	<b>10,173,074.08</b>	<b>41,855,423.08</b>	<b>37,566,578.40</b>	<b>(4,288,844.68)</b>
<b>EXPENDITURES:</b>					
<b>Instruction:</b>					
Salaries of Teachers	3,020,097.00	432,290.47	3,452,387.47	2,886,524.34	565,863.13
Other Salaries for Instruction	265,776.00	100,839.50	366,615.50	259,730.40	106,885.10
Purchased Professional - Educational Services	826,317.00	717,428.76	1,543,745.76	1,262,123.95	281,621.81
Tuition	547,755.00	92,970.00	640,725.00	559,264.00	81,461.00
Other Purchased Services (400-500 series)	1,563,792.00	249,913.00	1,813,705.00	1,692,410.13	121,294.87
General Supplies	1,295,772.00	1,755,951.62	3,051,723.62	1,989,493.70	1,062,229.92
Textbooks	455,940.00	280,035.56	735,975.56	731,171.63	4,803.93
Other Objects		10,498.00	10,498.00	1,570.48	8,927.52
<b>Total Instruction</b>	<b>7,975,449.00</b>	<b>3,639,926.91</b>	<b>11,615,375.91</b>	<b>9,382,288.63</b>	<b>2,233,087.28</b>
<b>Support Services:</b>					
Salaries of Program Directors	334,904.00	(36,375.00)	298,529.00	296,940.80	1,588.20
Salaries of Other Professional Staff	849,218.00	(321,099.75)	528,118.25	452,591.14	75,527.11
Salaries of Secretarial and Clerical Assistants	169,473.00	52,669.00	222,142.00	201,650.91	20,491.09
Other Salaries	1,022,114.00	(340,892.87)	681,221.13	496,748.99	184,472.14
Salaries - Master Teachers	416,207.00	368,735.00	784,942.00	749,784.06	35,157.94
Personal Services - Employee Benefits	2,382,648.00	906,995.52	3,289,643.52	3,192,160.94	97,482.58
Purchased Educational Services-Contracted Pre-K	12,478,327.00		12,478,327.00	12,393,560.33	84,766.67
Purchased Professional and Technical Services	528,132.00	78,620.00	606,752.00	459,448.40	147,303.60
Other Purchased Professional Educational Services	474,581.00	(134,292.07)	340,288.93	185,417.49	154,871.44
Purchased Professional - Educational Services - Head Start	610,610.00		610,610.00	487,009.00	123,601.00
Rentals	135,000.00	33,000.00	168,000.00	116,453.22	51,546.78
Other Purchased Services (400-500 series)	8,500.00	99,208.20	107,708.20	37,557.39	70,150.81
Other Purchased Professional Services	127,500.00		127,500.00	121,500.49	5,999.51
Contracted Services - Transportation	110,000.00	84,235.00	194,235.00	63,119.18	131,115.82
Travel	250.00	10,051.00	10,301.00	3,488.48	6,812.52
Other Objects	100,000.00	829,892.62	929,892.62	919,788.52	10,104.10
Supplies and Materials	334,346.00	748,027.83	1,082,373.83	611,724.09	470,649.74
<b>Total Support Services</b>	<b>20,081,810.00</b>	<b>2,378,774.48</b>	<b>22,460,584.48</b>	<b>20,788,943.43</b>	<b>1,671,641.05</b>
<b>Facilities Acquisition and Construction Services:</b>					
Buildings	1,500,000.00	2,313,885.19	3,813,885.19	3,777,684.98	36,200.21
Instructional Equipment		1,817,450.00	1,817,450.00	1,610,291.56	207,158.44
Non-Instructional Equipment	98,788.00	23,037.50	121,825.50	84,239.00	37,586.50
<b>Total Facilities Acquisition and Construction Services</b>	<b>1,598,788.00</b>	<b>4,154,372.69</b>	<b>5,753,160.69</b>	<b>5,472,215.54</b>	<b>280,945.15</b>
<b>Total Expenditures</b>	<b>29,656,047.00</b>	<b>10,173,074.08</b>	<b>39,829,121.08</b>	<b>35,643,447.60</b>	<b>4,185,673.48</b>
<b>Other Financing Sources (Uses):</b>					
Transfer from General Fund	904,930.00		904,930.00	904,930.00	-
Contributions to School Based Budgets	(2,931,232.00)		(2,931,232.00)	(2,813,268.69)	117,963.31
<b>Total Other Financing Sources (Uses)</b>	<b>(2,026,302.00)</b>		<b>(2,026,302.00)</b>	<b>(1,908,338.69)</b>	<b>117,963.31</b>
<b>Total Expenditures and Other Financing Sources (Uses)</b>	<b>31,682,349.00</b>	<b>10,173,074.08</b>	<b>41,855,423.08</b>	<b>37,551,786.29</b>	<b>4,303,636.79</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,792.11</b>	<b>\$ 14,792.11</b>



## **Notes to the Required Supplementary Information**





**CITY OF VINELAND BOARD OF EDUCATION**  
Required Supplementary Information  
Budgetary Comparison Schedule  
Note to RSI  
For the Fiscal Year Ended June 30, 2024

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)	\$ 214,722,907.55	\$ 37,566,578.40
Difference - budget to GAAP: Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.	-	3,881,948.64
Unexpended Preschool Education Aid	-	371,383.87
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	13,753,556.80	1,733,170.20
The Final State Aid payments for the Year Ended June 30, 2024 that were delayed until July 2024 were recorded as budgetary revenue for the year ended June 30, 2024 but are not recognized under GAAP until the year ended June 30, 2025	<u>(13,925,597.20)</u>	<u>(1,892,217.80)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (B-2)	<u>\$ 214,550,867.15</u>	<u>\$ 41,660,863.31</u>
Uses / Outflows of Resources:		
Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule (C-series)	<u>\$ 216,398,405.99</u>	<u>\$ 35,643,447.60</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.	-	3,881,948.64
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (B-2)	<u>\$ 216,398,405.99</u>	<u>\$ 39,525,396.24</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**

	2024	2023	2022	2021	2019	2018	2017	2016	2015	2014
District's proportion of the net pension liability (asset)	0.2543433347%	0.2522341691%	0.2550991043%	0.2611157860%	0.2813979339%	0.2847014891%	0.2919712706%	0.3018146227%	0.3175049460%	0.3285353451%
District's proportionate of the net pension liability (asset)	\$ 36,840,040.00	\$ 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
District's covered payroll	18,990,342.00	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
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	193.99%	202.13%	163.87%	228.25%	265.02%	280.17%	345.68%	436.34%	312.35%	282.65%
Plan fiduciary net position as a percentage of the total pension liability	65.23%	62.91%	70.33%	58.32%	56.27%	53.60%	48.10%	40.14%	47.93%	52.08%

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**

	2023	2023	2022	2021	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 3,399,368.00	\$ 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
Contributions in relation to the contractually required contribution	\$ 3,399,368.00	\$ 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
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	18,990,342.00	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
Contributions as a percentage of covered-employee payroll	17.90%	16.89%	16.20%	15.31%	14.31%	14.15%	13.76%	13.09%	13.02%	12.45%

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**

	2024	2023	2022	2021	2019	2018	2017	2016	2015	2014
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	\$ 299,981,774.00	\$ 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
Total	<u>\$ 299,981,774.00</u>	<u>\$ 300,991,140.00</u>	<u>\$ 282,757,280.00</u>	<u>\$ 414,318,713.00</u>	<u>\$ 396,194,511.00</u>	<u>\$ 420,969,829.00</u>	<u>\$ 458,716,074.00</u>	<u>\$ 550,848,623.00</u>	<u>\$ 443,185,322.00</u>	<u>\$ 393,416,923.00</u>
District's covered payroll	72,229,423.00	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
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	34.68%	32.29%	35.52%	24.60%	26.95%	26.49%	25.41%	22.33%	28.71%	33.64%

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, 2024

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)
7/1/2014	\$ -	\$ 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%
7/1/2021	-	746,946.00	746,946.00	0%	90,949,369.00	0.8%
7/1/2022	-	735,123.00	735,123.00	0%	97,431,870.00	0.8%
7/1/2023	-	760,703.00	760,703.00	0%	99,893,722.00	0.8%
7/1/2024	-	786,283.00	786,283.00	0%	91,219,765.00	0.9%



**CITY OF VINELAND BOARD OF EDUCATION**  
 Required Supplementary Information  
 Schedule of Employer Contributions to the OPEB Plan  
 For the Fiscal Year Ended June 30, 2024

---

<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>
7/1/2014	\$ 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
7/1/2021	40,778.00	20,082.00	49.2%	746,946.00
7/1/2022	6,615.00	18,438.00	278.7%	735,123.00
7/1/2023	39,568.00	13,988.00	35.4%	760,703.00
7/1/2024	39,568.00	13,988.00	35.4%	786,283.00

**CITY OF VINELAND BOARD OF EDUCATION**  
 Required Supplementary Information  
 Notes to Required Supplementary Information - OPEB Plan  
 For the Fiscal Year Ended June 30, 2024

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, 2023

Amortization Method: Level dollar amounts

**Schedule of Changes in School District's Total OPEB Liability and Related Ratios**

	2024	2023	2022	2021	2019	2018	2017
Service Cost	28,232.00	28,232.00	27,815.00	29,603.00	25,566.00	24,821.00	24,821.00
Interest Cost	11,336.00	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)	(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	25,580.00	(11,823.00)	20,696.00	18,320.00	21,532.00	17,834.00
Beginning Balance	760,703.00	735,123.00	746,946.00	726,250.00	707,930.00	686,398.00	668,564.00
Ending Balance	<u>\$ 786,283.00</u>	<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	91,219,765.00	99,893,722.00	97,431,870.00	90,949,369.00	92,380,517.00	93,266,304.00	97,206,331.00
District Liability as a percentage of its covered-employee Payroll	0.9%	0.8%	0.8%	0.8%	0.8%	0.8%	0.7%

**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**

	2023	2023	2022	2021	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%	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	\$ 462,399,476.00	\$ 452,252,845.00	\$ 538,832,416.00	\$ 618,601,276.00	\$ 383,251,933.00	\$ 433,673,614.00	\$ 507,795,278.00	\$ 550,798,384.00
Total	<u>\$ 462,399,476.00</u>	<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>
District's covered payroll	91,219,765.00	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%	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%	0.00%
State's proportionate share of OPEB associated with the District								
Service Cost	15,309,287.00	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	16,285,144.00	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 Changes in Assumptions	(10,102,602.00)	14,456,537.00	(106,735,495.00)	105,443,572.00	(76,003,896.00)	(48,059,486.00)	-	
Member Contributions	932,006.00	(121,320,883.00)	531,599.00	112,997,196.00	5,714,318.00	(49,766,218.00)	(67,463,906.00)	
Benefit Payments	417,331.00	380,850.00	357,346.00	326,418.00	348,738.00	400,786.00	433,092.00	
	(12,694,535.00)	(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>10,146,631.00</u>	<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	452,252,845.00	538,832,416.00	618,601,276.00	383,251,933.00	433,673,614.00	507,795,278.00	550,798,384.00	
Ending Balance	<u>\$ 462,399,476.00</u>	<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>	
State's proportionate share of the net OPEB liability associated with the District - as a percentage of its covered-employee payroll	506.91%	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, 2024

	Operating Fund <u>Fund 11-13, 18</u>	Blended Resource Fund 15	Total General Fund
ASSETS:			
Cash and Cash Equivalents	\$ 16,907,996.08	\$ 162,498.21	\$ 17,070,494.29
Interfund Accounts Receivable	4,240,926.92		4,240,926.92
Intergovernmental Accounts Receivable			
Federal	55,477.75		55,477.75
State	16,418,107.54		16,418,107.54
Other Accounts Receivable	1,072,176.50		1,072,176.50
Total Assets	<u>\$ 38,694,684.79</u>	<u>\$ 162,498.21</u>	<u>\$ 38,857,183.00</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Interfund Accounts Payable	\$ -	\$ 37,463.99	\$ 37,463.99
Accounts Payable	894,888.31	53,999.51	948,887.82
Total Liabilities	<u>\$ 894,888.31</u>	<u>\$ 91,463.50</u>	<u>\$ 986,351.81</u>
Fund Balances:			
Restricted Fund Balance:			
Maintenance Reserve	5,619,640.77		5,619,640.77
Reserve for Excess Surplus	13,619,281.98		13,619,281.98
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures	10,087,888.65		10,087,888.65
Reserve for Unemployment	1,139,014.21		1,139,014.21
Assigned Fund Balance:			
Encumbrances	1,623,015.49	71,034.71	1,694,050.20
Designated for Subsequent Year's Expenditures	933,749.35		933,749.35
Unassigned Fund Balance	4,777,206.03		4,777,206.03
Total Fund Balances	<u>37,799,796.48</u>	<u>71,034.71</u>	<u>37,870,831.19</u>
Total Liabilities and Fund Balances	<u>\$ 38,694,684.79</u>	<u>\$ 162,498.21</u>	<u>\$ 38,857,183.00</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, 2024

School - District Wide

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 100,469,585.20		\$ 96,728,632.90	\$ 3,740,952.30
General Fund Reserve for Encumbrances as of June 30, 2023	34,819.80		34,819.80	-
Combined General Fund Contribution and State Resources	100,504,405.00	97.17%	96,763,452.70	3,740,952.30
Restricted Federal Resources:				
Title I	2,533,499.00		2,431,475.56	102,023.44
Title II	397,733.00		381,793.13	15,939.87
	2,931,232.00	2.83%	2,813,268.69	117,963.31
Total Restricted Federal Resources	2,931,232.00	2.83%	2,813,268.69	117,963.31
Totals	\$ 103,435,637.00	100.00%	\$ 99,576,721.39	\$ 3,858,915.61



**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, 2024

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	\$ 26,891,593.96		\$ 25,932,836.59	\$ 958,757.37
General Fund Reserve for Encumbrances as of June 30, 2023	<u>29,579.54</u>		<u>29,579.54</u>	<u>-</u>
Combined General Fund Contribution and State Resources	<u>26,921,173.50</u>	<u>97.16%</u>	<u>25,962,416.13</u>	<u>958,757.37</u>
Restricted Federal Resources:				
Title I	681,338.00		657,063.16	24,274.84
Title II	<u>105,645.00</u>		<u>101,895.23</u>	<u>3,749.77</u>
	<u>786,983.00</u>	<u>2.84%</u>	<u>758,958.39</u>	<u>28,024.61</u>
Total Restricted Federal Resources	<u>786,983.00</u>	<u>2.84%</u>	<u>758,958.39</u>	<u>28,024.61</u>
Totals	<u>\$ 27,708,156.50</u>	<u>100.00%</u>	<u>\$ 26,721,374.52</u>	<u>\$ 986,781.98</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, 2024

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	\$ 7,318,075.00		\$ 6,812,185.94	\$ 505,889.06
General Fund Reserve for Encumbrances as of June 30, 2023	427.50		427.50	-
Combined General Fund Contribution and State Resources	7,318,502.50	96.20%	6,812,613.44	505,889.06
Restricted Federal Resources:				
Title I	251,617.00		234,210.63	17,406.37
Title II	37,235.00		34,658.23	2,576.77
	288,852.00	3.80%	268,868.86	19,983.14
Total Restricted Federal Resources	288,852.00	3.80%	268,868.86	19,983.14
Totals	\$ 7,607,354.50	100.00%	\$ 7,081,482.30	\$ 525,872.20

**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, 2024

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	\$ 3,860,750.53		\$ 3,661,510.22	\$ 199,240.31
General Fund Reserve for Encumbrances as of June 30, 2023	961.86		961.86	-
Combined General Fund Contribution and State Resources	<u>3,861,712.39</u>	<u>97.86%</u>	<u>3,662,472.08</u>	<u>199,240.31</u>
Restricted Federal Resources:				
Title I	71,122.00		67,457.25	3,664.75
Title II	13,332.00		12,639.77	692.23
	<u>84,454.00</u>	<u>2.14%</u>	<u>80,097.02</u>	<u>4,356.98</u>
Total Restricted Federal Resources	<u>84,454.00</u>	<u>2.14%</u>	<u>80,097.02</u>	<u>4,356.98</u>
Totals	<u>\$ 3,946,166.39</u>	<u>100.00%</u>	<u>\$ 3,742,569.10</u>	<u>\$ 203,597.29</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, 2024

SCHOOL: DOMINICK PILLA MIDDLE SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 7,438,450.33		\$ 7,130,608.71	\$ 307,841.62
General Fund Reserve for Encumbrances as of June 30, 2023	1,302.20		1,302.20	-
Combined General Fund Contribution and State Resources	<u>7,439,752.53</u>	<u>100.00%</u>	<u>7,131,910.91</u>	<u>307,841.62</u>
Restricted Federal Resources:				
Title I				
Title II				
	<u>-</u>		<u>-</u>	<u>-</u>
Total Restricted Federal Resources	<u>-</u>		<u>-</u>	<u>-</u>
Totals	<u>\$ 7,439,752.53</u>	<u>100.00%</u>	<u>\$ 7,131,910.91</u>	<u>\$ 307,841.62</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, 2024

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	\$ 7,637,584.50		\$ 7,364,304.31	\$ 273,280.19
General Fund Reserve for Encumbrances as of June 30, 2023	-			-
Combined General Fund Contribution and State Resources	<u>7,637,584.50</u>	<u>95.95%</u>	<u>7,364,304.31</u>	<u>273,280.19</u>
Restricted Federal Resources:				
Title I	279,109.00		269,111.99	9,997.01
Title II	<u>43,362.00</u>		<u>41,824.00</u>	<u>1,538.00</u>
	<u>322,471.00</u>	<u>4.05%</u>	<u>310,935.99</u>	<u>11,535.01</u>
Total Restricted Federal Resources	<u>322,471.00</u>	<u>4.05%</u>	<u>310,935.99</u>	<u>11,535.01</u>
Totals	<u>\$ 7,960,055.50</u>	<u>100.00%</u>	<u>\$ 7,675,240.30</u>	<u>\$ 284,815.20</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, 2024

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	\$ 5,250,986.86		\$ 5,184,521.69	\$ 66,465.17
General Fund Reserve for Encumbrances as of June 30, 2023	250.40		250.40	-
Combined General Fund Contribution and State Resources	<u>5,251,237.26</u>	<u>96.66%</u>	<u>5,184,772.09</u>	<u>66,465.17</u>
Restricted Federal Resources:				
Title I	153,600.00		151,710.81	1,889.19
Title II	28,010.00		27,666.51	343.49
	<u>181,610.00</u>	<u>3.34%</u>	<u>179,377.32</u>	<u>2,232.68</u>
Total Restricted Federal Resources	<u>181,610.00</u>	<u>3.34%</u>	<u>179,377.32</u>	<u>2,232.68</u>
Totals	<u>\$ 5,432,847.26</u>	<u>100.00%</u>	<u>\$ 5,364,149.41</u>	<u>\$ 68,697.85</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, 2024

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	\$ 3,193,028.00		\$ 3,192,982.37	\$ 45.63
General Fund Reserve for Encumbrances as of June 30, 2023	-			-
Combined General Fund Contribution and State Resources	<u>3,193,028.00</u>	<u>100.00%</u>	<u>3,192,982.37</u>	<u>45.63</u>
Restricted Federal Resources:				
Title I				
Title II				
	<u>-</u>		<u>-</u>	<u>-</u>
Total Restricted Federal Resources	<u>-</u>		<u>-</u>	<u>-</u>
Totals	<u>\$ 3,193,028.00</u>	<u>100.00%</u>	<u>\$ 3,192,982.37</u>	<u>\$ 45.63</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, 2024

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 6,064,023.77		\$ 5,781,461.98	\$ 282,561.79
General Fund Reserve for Encumbrances as of June 30, 2023	1,411.59		1,411.59	-
Combined General Fund Contribution and State Resources	<u>6,065,435.36</u>	<u>96.46%</u>	<u>5,782,873.57</u>	<u>282,561.79</u>
Restricted Federal Resources:				
Title I	191,850.00		182,915.59	8,934.41
Title II	31,040.00		29,604.64	1,435.36
	<u>222,890.00</u>	<u>3.54%</u>	<u>212,520.23</u>	<u>10,369.77</u>
Total Restricted Federal Resources	<u>222,890.00</u>	<u>3.54%</u>	<u>212,520.23</u>	<u>10,369.77</u>
Totals	<u>\$ 6,288,325.36</u>	<u>100.00%</u>	<u>\$ 5,995,393.80</u>	<u>\$ 292,931.56</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, 2024

SCHOOL: SABATER ELEMENTARY SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 7,956,885.40		\$ 7,410,464.85	\$ 546,420.55
General Fund Reserve for Encumbrances as of June 30, 2023	589.60		589.60	-
Combined General Fund Contribution and State Resources	<u>7,957,475.00</u>	<u>95.52%</u>	<u>7,411,054.45</u>	<u>546,420.55</u>
Restricted Federal Resources:				
Title I	322,141.00		300,000.00	22,141.00
Title II	51,375.00		47,827.93	3,547.07
	<u>373,516.00</u>	<u>4.48%</u>	<u>347,827.93</u>	<u>25,688.07</u>
Total Restricted Federal Resources	<u>373,516.00</u>	<u>4.48%</u>	<u>347,827.93</u>	<u>25,688.07</u>
Totals	<u>\$ 8,330,991.00</u>	<u>100.00%</u>	<u>\$ 7,758,882.38</u>	<u>\$ 572,108.62</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, 2024

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	\$ 5,983,432.41		\$ 5,586,986.39	\$ 396,446.02
General Fund Reserve for Encumbrances as of June 30, 2023	122.11		122.11	-
Combined General Fund Contribution and State Resources	<u>5,983,554.52</u>	<u>97.62%</u>	<u>5,587,108.50</u>	<u>396,446.02</u>
Restricted Federal Resources:				
Title I	126,705.00		118,298.49	8,406.51
Title II	19,122.00		17,863.05	1,258.95
	<u>145,827.00</u>	<u>2.38%</u>	<u>136,161.54</u>	<u>9,665.46</u>
Total Restricted Federal Resources	<u>145,827.00</u>	<u>2.38%</u>	<u>136,161.54</u>	<u>9,665.46</u>
Totals	<u>\$ 6,129,381.52</u>	<u>100.00%</u>	<u>\$ 5,723,270.04</u>	<u>\$ 406,111.48</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, 2024

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	\$ 7,109,534.51		\$ 7,108,105.55	\$ 1,428.96
General Fund Reserve for Encumbrances as of June 30, 2023	54.00		54.00	-
Combined General Fund Contribution and State Resources	<u>7,109,588.51</u>	<u>97.54%</u>	<u>7,108,159.55</u>	<u>1,428.96</u>
Restricted Federal Resources:				
Title I	152,404.00		152,373.38	30.62
Title II	26,866.00		26,860.58	5.42
	<u>179,270.00</u>	<u>2.46%</u>	<u>179,233.96</u>	<u>36.04</u>
Total Restricted Federal Resources	<u>179,270.00</u>	<u>2.46%</u>	<u>179,233.96</u>	<u>36.04</u>
Totals	<u>\$ 7,288,858.51</u>	<u>100.00%</u>	<u>\$ 7,287,393.51</u>	<u>\$ 1,465.00</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, 2024

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 5,339,253.17		\$ 5,339,183.42	\$ 69.75
General Fund Reserve for Encumbrances as of June 30, 2023	<u>100.00</u>		<u>100.00</u>	<u>-</u>
Combined General Fund Contribution and State Resources	<u>5,339,353.17</u>	<u>97.22%</u>	<u>5,339,283.42</u>	<u>69.75</u>
Restricted Federal Resources:				
Title I	136,267.00		136,265.22	1.78
Title II	<u>16,294.00</u>		<u>16,293.78</u>	<u>0.22</u>
	<u>152,561.00</u>	<u>2.78%</u>	<u>152,559.00</u>	<u>2.00</u>
Total Restricted Federal Resources	<u>152,561.00</u>	<u>2.78%</u>	<u>152,559.00</u>	<u>2.00</u>
Totals	<u>\$ 5,491,914.17</u>	<u>100.00%</u>	<u>\$ 5,491,842.42</u>	<u>\$ 71.75</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, 2024

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	\$ 6,425,986.76		\$ 6,223,480.88	\$ 202,505.88
General Fund Reserve for Encumbrances as of June 30, 2023	21.00		21.00	-
Combined General Fund Contribution and State Resources	6,426,007.76	97.09%	6,223,501.88	202,505.88
Restricted Federal Resources:				
Title I	167,346.00		162,069.04	5,276.96
Title II	25,452.00		24,659.41	792.59
	192,798.00	2.91%	186,728.45	6,069.55
Total Restricted Federal Resources	192,798.00	2.91%	186,728.45	6,069.55
Totals	\$ 6,618,805.76	100.00%	\$ 6,410,230.33	\$ 208,575.43

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

DISTRICT WIDE

	For the Fiscal Year Ended June 30, 2024				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 2,427,023.00	\$ 12,054.00	\$ 2,439,077.00	\$ 2,253,288.24	\$ 185,788.76
Grades 1-5 Salaries of Teachers	17,612,106.50	(426,407.99)	17,185,698.51	16,822,848.26	362,850.25
Grades 6-8 Salaries of Teachers	6,667,235.00	20,958.67	6,688,193.67	6,476,327.18	211,866.49
Grades 9-12 Salaries of Teachers	10,553,219.50	(125,149.88)	10,428,069.62	9,915,353.46	512,716.16
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	858,320.00	(39,459.50)	818,860.50	701,993.56	116,866.94
Purchased Professional/Educational Services	-	1,000.00	1,000.00	635.00	365.00
Other Purchased Services	266,995.00	2,336.56	269,331.56	229,258.61	40,072.95
General Supplies	1,490,913.46	313,342.71	1,804,256.17	1,649,382.78	154,873.39
Textbooks	28,550.00	(2,394.75)	26,155.25	23,144.50	3,010.75
Other Objects	8,000.00	6,155.00	14,155.00	9,920.93	4,234.07
Total Regular Programs - Instruction	39,912,362.46	(237,565.18)	39,674,797.28	38,082,152.52	1,592,644.76
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	414,858.00	84,424.00	499,282.00	491,371.13	7,910.87
Other Salaries for Instruction	312,381.00	(31,015.00)	281,366.00	270,705.57	10,660.43
Purchased Professional-Educational Services	117,476.00	-	117,476.00	106,600.68	10,875.32
Other Purchased Services (400-500 series)	4,300.00	-	4,300.00	790.00	3,510.00
General Supplies	23,765.00	-	23,765.00	22,489.54	1,275.46
Textbooks	3,000.00	-	3,000.00	325.00	2,675.00
Other Objects	5,400.00	-	5,400.00	3,726.49	1,673.51
Total Cognitive - Mild	881,180.00	53,409.00	934,589.00	896,008.41	38,580.59
Cognitive - Moderate:					
Salaries of Teachers	659,452.00	(176,012.00)	483,440.00	418,032.00	65,408.00
Other Salaries for Instruction	433,032.00	(114,888.00)	318,144.00	286,652.86	31,491.14
Purchased Professional-Educational Services	293,690.00	56,149.00	349,839.00	207,406.96	142,432.04
Other Purchased Services (400-500 series)	4,900.00	-	4,900.00	238.00	4,662.00
General Supplies	21,325.00	(3,000.00)	18,325.00	17,423.08	901.92
Textbooks	600.00	-	600.00	-	600.00
Other Objects	4,700.00	-	4,700.00	2,202.31	2,497.69
Total Cognitive - Moderate	1,417,699.00	(237,751.00)	1,179,948.00	931,955.21	247,992.79
Learning and/or Language Disabilities:					
Salaries of Teachers	1,865,763.00	190,198.00	2,055,961.00	1,976,208.19	79,752.81
Other Salaries for Instruction	585,763.00	(76,911.00)	508,852.00	430,186.07	78,665.93
Purchased Professional-Educational Services	293,690.00	57,020.00	350,710.00	304,165.24	46,544.76
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,000.00	-	1,000.00	-	1,000.00
General Supplies	70,450.00	(1,206.24)	69,243.76	59,247.19	9,996.57
Textbooks	13,070.00	(690.00)	12,380.00	2,500.00	9,880.00
Other Objects	8,000.00	(182.37)	7,817.63	4,809.61	3,008.02
Total Learning and/or Language Disabilities	2,837,736.00	168,228.39	3,005,964.39	2,777,116.30	228,848.09
Auditory Impairments:					
Salaries of Teachers	359,600.00	(90,906.00)	268,694.00	263,876.33	4,817.67
Other Salaries for Instruction	360,988.00	8,342.00	369,330.00	364,441.84	4,888.16
Purchased Professional-Educational Services	58,738.00	-	58,738.00	30,638.75	28,099.25
Other Purchased Services (400-500 series)	4,300.00	-	4,300.00	422.53	3,877.47
General Supplies	10,350.00	-	10,350.00	6,718.65	3,631.35
Textbooks	1,600.00	-	1,600.00	-	1,600.00
Other Objects	2,650.00	26.79	2,676.79	2,347.42	329.37
Total Auditory Impairments	798,226.00	(82,537.21)	715,688.79	668,445.52	47,243.27
Behavioral Disabilities:					
Salaries of Teachers	1,237,272.00	(111,717.00)	1,125,555.00	1,096,409.88	29,145.12
Other Salaries for Instruction	378,050.00	100,233.00	478,283.00	473,363.04	4,919.96
Purchased Professional-Educational Services	176,214.00	4,087.00	180,301.00	156,289.55	24,011.45
Other Purchased Services (400-500 series)	1,700.00	-	1,700.00	-	1,700.00
General Supplies	39,200.00	690.00	39,890.00	24,267.35	15,622.65
Textbooks	5,200.00	-	5,200.00	1,000.00	4,200.00
Other Objects	5,221.00	-	5,221.00	2,994.10	2,226.90
Total Behavioral Disabilities	1,842,857.00	(6,707.00)	1,836,150.00	1,754,323.92	81,826.08

**CITY OF VINELAND SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

DISTRICT WIDE

	For the Fiscal Year Ended June 30, 2024				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Resource Room/Resource Center:					
Salaries of Teachers	\$ 7,628,126.00	\$ 15,397.50	\$ 7,643,523.50	\$ 7,412,447.65	\$ 231,075.85
Other Salaries for Instruction	597,386.00	12,311.14	609,697.14	545,772.15	63,924.99
Purchased Professional-Educational Services	381,797.00	353,575.88	735,372.88	638,969.17	96,403.71
Other Purchased Services (400-500 series)	2,000.00	-	2,000.00	-	2,000.00
General Supplies	146,394.60	(9,018.34)	137,376.26	103,734.06	33,642.20
Textbooks	11,970.00	(250.00)	11,720.00	7,224.00	4,496.00
Other Objects	6,600.00	(2,255.86)	4,344.14	3,372.34	971.80
Total Resource Room/Resource Center	8,774,273.60	369,760.32	9,144,033.92	8,711,519.37	432,514.55
Autism:					
Salaries of Teachers	1,410,245.00	14,505.20	1,424,750.20	1,303,664.16	121,086.04
Other Salaries for Instruction	1,064,705.00	(134,630.04)	930,074.96	870,851.17	59,223.79
Purchased Professional-Educational Services	293,690.00	416,376.37	710,066.37	687,150.01	22,916.36
Other Purchased Services (400-500 series)	9,600.00	(1,700.00)	7,900.00	42.00	7,858.00
General Supplies	86,448.82	(15.91)	86,432.91	74,014.42	12,418.49
Textbooks	3,100.00	-	3,100.00	2,500.00	600.00
Other Objects	18,050.00	(440.41)	17,609.59	10,653.51	6,956.08
Total Autism	2,885,838.82	294,095.21	3,179,934.03	2,948,875.27	231,058.76
Total Special Education - Instruction	19,437,810.42	558,497.71	19,996,308.13	18,688,244.00	1,308,064.13
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	1,394,635.00	134,676.00	1,529,311.00	1,432,071.72	97,239.28
General Supplies	8,500.00	(2,096.30)	6,403.70	3,245.81	3,157.89
Total Basic Skills/Remedial - Instruction	1,403,135.00	132,579.70	1,535,714.70	1,435,317.53	100,397.17
Bilingual Education - Instruction:					
Salaries of Teachers	3,220,077.00	142,978.00	3,363,055.00	3,262,712.49	100,342.51
Other Salaries for Instruction	62,488.00	-	62,488.00	53,106.00	9,382.00
General Supplies	26,350.00	(3,599.48)	22,750.52	16,840.15	5,910.37
Total Bilingual Education - Instruction	3,308,915.00	139,378.52	3,448,293.52	3,332,658.64	115,634.88
School Sponsored Cocurricular Activities - Instruction:					
Salaries	287,287.00	78,165.92	365,452.92	350,551.72	14,901.20
Purchased Services	29,400.00	700.00	30,100.00	21,031.38	9,068.62
Supplies & Materials	7,000.00	(1,761.96)	5,238.04	3,577.97	1,660.07
Other Objects	21,000.00	(2,675.00)	18,325.00	1,535.00	16,790.00
Total School Sponsored Cocurricular Activities - Instruction	344,687.00	74,428.96	419,115.96	376,696.07	42,419.89
School Sponsored Athletics - Instruction:					
Salaries	653,783.50	10,310.00	664,093.50	660,229.00	3,864.50
Purchased Services (300-500 Series)	158,107.80	36,673.00	194,780.80	175,283.65	19,497.15
Supplies & Materials	144,815.50	1,371.13	146,186.63	144,432.03	1,754.60
Other Objects	7,350.00	(1,291.00)	6,059.00	6,059.00	-
Total School Sponsored Athletics - Instruction	964,056.80	47,063.13	1,011,119.93	986,003.68	25,116.25
Other Instructional Programs - Instruction:					
Salaries	70,350.00	(13,820.00)	56,530.00	30,663.75	25,866.25
	70,350.00	(13,820.00)	56,530.00	30,663.75	25,866.25
Total Instruction	65,441,316.68	700,562.84	66,141,879.52	62,931,736.19	3,210,143.33
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	445,728.00	13,088.87	458,816.87	447,712.88	11,103.99
Total Attendance and Social Work Services	445,728.00	13,088.87	458,816.87	447,712.88	11,103.99
Health Services:					
Salaries	1,241,242.00	11,660.00	1,252,902.00	1,244,052.06	8,849.94
Salaries of Social Services Coordinators	1,034,202.00	150.00	1,034,352.00	1,024,333.95	10,018.05
Purchased Professional/Technical Services	300.00	-	300.00	-	300.00
Other Purchased Services (400-500 series)	15,250.00	593.00	15,843.00	10,404.52	5,438.48
Supplies and Materials	65,921.29	(14,882.71)	51,038.58	43,438.13	7,600.45
Total Health Services	2,356,915.29	(2,479.71)	2,354,435.58	2,322,228.66	32,206.92

**CITY OF VINELAND SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

DISTRICT WIDE

	For the Fiscal Year Ended June 30, 2024				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	\$ 2,527,784.00	\$ 32,505.25	\$ 2,560,289.25	\$ 2,472,654.01	\$ 87,635.24
Salaries of Secretarial and Clerical Assistants	113,429.00	2,501.96	115,930.96	88,942.23	26,988.73
Other Salaries	90,406.00	50.00	90,456.00	90,406.00	50.00
Other Purchased Services (400-500 series)	18,769.00	-	18,769.00	12,972.60	5,796.40
Supplies and Materials	84,050.00	1,730.02	85,780.02	75,292.95	10,487.07
Total Undistributed Expenditures - Guidance	2,834,438.00	36,787.23	2,871,225.23	2,740,267.79	130,957.44
Educational Media Services/School Library:					
Salaries	1,192,674.00	(85,662.49)	1,107,011.51	1,017,363.51	89,648.00
Other Purchased Services	16,687.00	13,200.00	29,887.00	27,166.99	2,720.01
Supplies and Materials	57,638.60	27,426.02	85,064.62	81,925.49	3,139.13
Total Educational Media Services/School Library	1,266,999.60	(45,036.47)	1,221,963.13	1,126,455.99	95,507.14
Support Services School Administration:					
Salaries of Principals/Assistant Principals	3,795,965.00	22,280.56	3,818,245.56	3,737,814.81	80,430.75
Salaries of Secretarial and Clerical Assistants	1,354,284.00	6,839.52	1,361,123.52	1,285,189.06	75,934.46
Other Purchased Services	135,879.00	(2,461.93)	133,417.07	121,845.87	11,571.20
Supplies and Materials	185,978.23	10,824.58	196,802.81	164,945.00	31,857.81
Other Objects	467,650.00	(428,975.00)	38,675.00	30,369.00	8,306.00
Total Support Services School Administration	5,939,756.23	(391,492.27)	5,548,263.96	5,340,163.74	208,100.22
Other Operating and Maintenance of Plant					
Salaries	571,506.00	(16,565.77)	554,940.23	512,208.86	42,731.37
General Supplies	18,500.00	(5,000.00)	13,500.00	12,895.20	604.80
Total Other Operations and Maintenance of Plant Services	590,006.00	(21,565.77)	568,440.23	525,104.06	43,336.17
Undistributed Expenditures - Security					
Salaries	1,426,847.00	(20,628.01)	1,406,218.99	1,223,571.15	182,647.84
General Supplies	51,450.00	21,875.14	73,325.14	63,081.87	10,243.27
Total Undistributed Expenditures - Security	1,478,297.00	1,247.13	1,479,544.13	1,286,653.02	192,891.11
Total Undist. Expend-Oper & Maint of Plant Serv.	2,068,303.00	(20,318.64)	2,047,984.36	1,811,757.08	236,227.28
Undistributed Expenditures Before Unallocated Benefits	14,912,140.12	(409,450.99)	14,502,689.13	13,788,586.14	714,102.99
Unallocated Benefits:					
Group Insurance	23,108,000.00	(288,797.85)	22,819,202.15	22,819,202.15	-
Total Personal Services - Employee Benefits	23,108,000.00	(288,797.85)	22,819,202.15	22,819,202.15	-
Total Undistributed Expenditures	38,020,140.12	(698,248.84)	37,321,891.28	36,607,788.29	714,102.99
Total General Current Expense	103,461,456.80	2,314.00	103,463,770.80	99,539,524.48	3,924,246.32
Capital Outlay:					
Equipment:					
Grades 1 - 5	-	5,704.00	5,704.00	-	5,704.00
Undistributed Expenditures:					
Athletic Equipment	-	982.00	982.00	982.00	-
Total Equipment	-	6,686.00	6,686.00	982.00	5,704.00
Total Capital Outlay	-	6,686.00	6,686.00	982.00	5,704.00
Total School Based Expenditures	103,461,456.80	9,000.00	103,470,456.80	99,540,506.48	3,929,950.32
Other Financing Sources:					
Operating Transfer In	103,426,637.00	9,000.00	103,435,637.00	99,576,721.39	\$ (3,858,915.61)
Total Other Financing Sources	103,426,637.00	9,000.00	103,435,637.00	99,576,721.39	(3,858,915.61)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(34,819.80)	-	(34,819.80)	36,214.91	71,034.71
Fund Balances, July 1	34,819.80	-	34,819.80	34,819.80	-
Fund Balances, June 30	\$ (0.00)	\$ -	\$ (0.00)	\$ 71,034.71	\$ 71,034.71



**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: VINELAND HIGH SCHOOL

	For the Fiscal Year Ended June 30, 2024				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 9-12 Salaries of Teachers	\$ 10,039,718.50	\$ (162,236.17)	\$ 9,877,482.33	\$ 9,364,766.17	\$ 512,716.16
Regular Programs - Undistributed Instruction:					
Other Purchased Services	63,387.00	1,000.00	64,387.00	59,284.19	5,102.81
General Supplies	165,062.97	100,271.38	265,334.35	229,927.29	35,407.06
Textbooks	23,550.00	(935.38)	22,614.62	22,290.87	323.75
Total Regular Programs - Instruction	10,291,718.47	(61,900.17)	10,229,818.30	9,676,268.52	553,549.78
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	176,188.00		176,188.00	174,988.00	1,200.00
Other Salaries for Instruction	156,735.00	(69,000.00)	87,735.00	79,509.43	8,225.57
Purchased Professional-Educational Services	58,738.00		58,738.00	53,419.42	5,318.58
Other Purchased Services (400-500 series)	1,650.00		1,650.00		1,650.00
General Supplies	6,300.00		6,300.00	6,242.44	57.56
Textbooks	3,000.00		3,000.00	325.00	2,675.00
Other Objects	1,300.00		1,300.00	564.19	735.81
Total Cognitive - Mild	403,911.00	(69,000.00)	334,911.00	315,048.48	19,862.52
Cognitive - Moderate:					
Salaries of Teachers	364,624.00	(182,312.00)	182,312.00	180,812.00	1,500.00
Other Salaries for Instruction	209,266.00	(59,888.00)	149,378.00	140,489.80	8,888.20
Purchased Professional-Educational Services	29,369.00	96,000.00	125,369.00	125,333.14	35.86
Other Purchased Services (400-500 series)	2,050.00		2,050.00		2,050.00
General Supplies	6,825.00		6,825.00	6,825.00	-
Textbooks	600.00		600.00		600.00
Other Objects	1,300.00		1,300.00	769.27	530.73
Total Cognitive - Moderate	614,034.00	(146,200.00)	467,834.00	454,229.21	13,604.79
Learning and/or Language Disabilities:					
Salaries of Teachers	598,307.00	93,700.00	692,007.00	689,542.48	2,464.52
Other Salaries for Instruction	182,182.00	(32,000.00)	150,182.00	145,412.77	4,769.23
Purchased Professional-Educational Services	58,738.00		58,738.00	47,625.01	11,112.99
Other Purchased Services (400-500 series)	1,000.00		1,000.00		1,000.00
General Supplies	7,300.00		7,300.00	7,283.21	16.79
Textbooks	9,320.00		9,320.00	2,500.00	6,820.00
Other Objects	2,400.00		2,400.00	599.10	1,800.90
Total Learning and/or Language Disabilities	859,247.00	61,700.00	920,947.00	892,962.57	27,984.43
Auditory Impairments:					
Salaries of Teachers	90,556.00		90,556.00	90,406.00	150.00
Other Salaries for Instruction	132,583.00	7,725.00	140,308.00	138,838.77	1,469.23
Other Purchased Services (400-500 series)	400.00		400.00		400.00
General Supplies	1,850.00		1,850.00	281.75	1,568.25
Textbooks	1,000.00		1,000.00		1,000.00
Other Objects	250.00		250.00	105.00	145.00
Total Auditory Impairments	226,639.00	7,725.00	234,364.00	229,631.52	4,732.48
Behavioral Disabilities:					
Other Salaries for Instruction		110,746.00	110,746.00	110,669.09	76.91
Total Behavioral Disabilities	-	110,746.00	110,746.00	110,669.09	76.91
Resource Room/Resource Center:					
Salaries of Teachers	2,838,832.00	52,000.00	2,890,832.00	2,873,237.48	17,594.52
Other Salaries for Instruction	367,368.00	(19,000.00)	348,368.00	289,459.21	58,908.79
Purchased Professional-Educational Services	146,845.00		146,845.00	128,190.67	18,654.33
Other Purchased Services (400-500 series)	2,000.00		2,000.00		2,000.00
General Supplies	18,955.98		18,955.98	18,685.90	270.08
Textbooks	8,000.00		8,000.00	7,224.00	776.00
Other Objects	1,000.00		1,000.00	244.03	755.97
Total Resource Room/Resource Center	3,383,000.98	33,000.00	3,416,000.98	3,317,041.29	98,959.69

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: VINELAND HIGH SCHOOL

	For the Fiscal Year Ended June 30, 2024				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Autism:					
Salaries of Teachers	\$ 181,037.00		\$ 181,037.00	\$ 179,237.00	\$ 1,800.00
Other Salaries for Instruction	175,369.00		175,369.00	154,632.02	20,736.98
Purchased Professional-Educational Services		325.00	325.00	317.50	7.50
Other Purchased Services (400-500 series)	2,000.00		2,000.00		2,000.00
General Supplies	9,500.00		9,500.00	8,687.84	812.16
Textbooks	3,100.00		3,100.00	2,500.00	600.00
Other Objects	1,800.00		1,800.00	994.23	805.77
Total Autism	372,806.00	325.00	373,131.00	346,368.59	26,762.41
Total Special Education - Instruction	5,859,637.98	(1,704.00)	5,857,933.98	5,665,950.75	191,983.23
Bilingual Education - Instruction:					
Salaries of Teachers	390,810.00	44,275.00	435,085.00	435,084.27	0.73
General Supplies	5,500.00	(3,000.00)	2,500.00	1,842.85	657.15
Total Bilingual Education - Instruction	396,310.00	41,275.00	437,585.00	436,927.12	657.88
School Sponsored Cocurricular Activities - Instruction:					
Salaries	151,477.00	63,713.92	215,190.92	214,071.32	1,119.60
Purchased Services	28,400.00		28,400.00	20,465.87	7,934.13
Other Objects	21,000.00	(2,675.00)	18,325.00	1,535.00	16,790.00
Total School Sponsored Cocurricular Activities - Instruction	200,877.00	61,038.92	261,915.92	236,072.19	25,843.73
School Sponsored Athletics - Instruction:					
Salaries	638,423.50	7,750.00	646,173.50	646,149.00	24.50
Purchased Services (300-500 Series)	158,107.80	36,673.00	194,780.80	175,283.65	19,497.15
Supplies & Materials	142,815.50	1,831.00	144,646.50	142,927.64	1,718.86
Other Objects	7,350.00	(1,291.00)	6,059.00	6,059.00	-
Total School Sponsored Athletics - Instruction	946,696.80	44,963.00	991,659.80	970,419.29	21,240.51
Other Instructional Programs - Instruction:					
Salaries	27,000.00	(5,495.00)	21,505.00	11,370.00	10,135.00
	27,000.00	(5,495.00)	21,505.00	11,370.00	10,135.00
Total Instruction	17,722,240.25	78,177.75	17,800,418.00	16,997,007.87	803,410.13
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	111,038.00	46,467.92	157,505.92	154,861.12	2,644.80
Total Attendance and Social Work Services	111,038.00	46,467.92	157,505.92	154,861.12	2,644.80
Health Services:					
Salaries	204,447.00	5,350.00	209,797.00	209,748.35	48.65
Salaries of Social Services Coordinators	265,194.00	100.00	265,294.00	265,293.90	0.10
Purchased Professional/Technical Services	300.00		300.00	-	300.00
Other Purchased Services (400-500 series)	6,876.00	77.00	6,953.00	5,111.39	1,841.61
Supplies and Materials	19,027.09	(6,000.00)	13,027.09	6,389.40	6,637.69
Total Health Services	495,844.09	(473.00)	495,371.09	486,543.04	8,828.05
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	940,354.00	29,640.00	969,994.00	958,993.33	11,000.67
Salaries of Secretarial and Clerical Assistants	113,429.00	2,501.96	115,930.96	88,942.23	26,988.73
Other Salaries	90,406.00		90,406.00	90,406.00	-
Other Purchased Services (400-500 series)	8,332.00		8,332.00	5,821.23	2,510.77
Supplies and Materials	72,700.00	(4,846.00)	67,854.00	63,864.40	3,989.60
Total Undistributed Expenditures - Guidance	1,225,221.00	27,295.96	1,252,516.96	1,208,027.19	44,489.77
Educational Media Services/School Library:					
Salaries	183,812.00	281.25	184,093.25	184,093.25	-
Other Purchased Services	6,654.00		6,654.00	5,801.76	852.24
Supplies and Materials	19,241.47	6,848.00	26,089.47	24,786.51	1,302.96
Total Educational Media Services/School Library	209,707.47	7,129.25	216,836.72	214,681.52	2,155.20

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: VINELAND HIGH SCHOOL

	For the Fiscal Year Ended June 30, 2024				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 826,340.00		\$ 826,340.00	\$ 810,405.78	\$ 15,934.22
Salaries of Secretarial and Clerical Assistants	289,533.00	(50,119.88)	239,413.12	227,578.28	11,834.84
Other Purchased Services	32,289.00	550.00	32,839.00	28,591.97	4,247.03
Supplies and Materials	52,053.23	5,000.00	57,053.23	41,892.63	15,160.60
Other Objects	153,461.00	(114,786.00)	38,675.00	30,369.00	8,306.00
Total Support Services School Administration	1,353,676.23	(159,355.88)	1,194,320.35	1,138,837.66	55,482.69
Other Operating and Maintenance of Plant					
Salaries	41,416.00		41,416.00	20,528.43	20,887.57
General Supplies	5,000.00	(5,000.00)	-	-	-
Total Other Operations and Maintenance of Plant Services	46,416.00	(5,000.00)	41,416.00	20,528.43	20,887.57
Undistributed Expenditures - Security					
Salaries	611,544.00		611,544.00	540,225.53	71,318.47
General Supplies	10,950.00		10,950.00	9,905.44	1,044.56
Total Undistributed Expenditures - Security	622,494.00	-	622,494.00	550,130.97	72,363.03
Total Undist. Expend-Oper & Maint of Plant Serv.	668,910.00	(5,000.00)	663,910.00	570,659.40	93,250.60
Undistributed Expenditures Before Unallocated Benefits	4,064,396.79	(83,935.75)	3,980,461.04	3,773,609.93	206,851.11
Unallocated Benefits:					
Group Insurance	\$ 5,955,875.00	\$ -	\$ 5,955,875.00	\$ 5,955,875.00	\$ -
Total Personal Services - Employee Benefits	5,955,875.00	-	5,955,875.00	5,955,875.00	-
Total Undistributed Expenditures	10,020,271.79	(83,935.75)	9,936,336.04	9,729,484.93	206,851.11
Total General Current Expense	27,742,512.04	(5,758.00)	27,736,754.04	26,726,492.80	1,010,261.24
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Athletic Equipment		982.00	982.00	982.00	-
Total Equipment	-	982.00	982.00	982.00	-
Total Capital Outlay	-	982.00	982.00	982.00	-
Total School Based Expenditures	27,742,512.04	(4,776.00)	27,737,736.04	26,727,474.80	1,010,261.24
Other Financing Sources:					
Operating Transfer In	\$ 27,712,932.50	\$ (4,776.00)	27,708,156.50	\$ 26,721,374.52	(986,781.98)
Total Other Financing Sources	27,712,932.50	(4,776.00)	27,708,156.50	26,721,374.52	(986,781.98)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(29,579.54)	0.00	(29,579.54)	(6,100.28)	23,479.26
Fund Balances, July 1	29,579.54	-	29,579.54	29,579.54	-
Fund Balances, June 30	\$ 0.00	\$ 0.00	\$ 0.00	\$ 23,479.26	\$ 23,479.26

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

	For the Fiscal Year Ended June 30, 2024				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	\$ 2,913,620.50	\$ (31,014.92)	\$ 2,882,605.58	\$ 2,719,259.99	\$ 163,345.59
Regular Programs - Undistributed Instruction:					
Other Purchased Services	17,405.00		17,405.00	10,251.19	7,153.81
General Supplies	70,690.00	16,322.00	87,012.00	63,128.58	23,883.42
Total Regular Programs - Instruction	3,001,715.50	(14,692.92)	2,987,022.58	2,792,639.76	194,382.82
Learning and/or Language Disabilities:					
Salaries of Teachers	250,881.00	(48,275.00)	202,606.00	153,489.00	49,117.00
Other Salaries for Instruction	115,655.00		115,655.00	56,639.00	59,016.00
Purchased Professional-Educational Services	29,369.00		29,369.00		29,369.00
General Supplies	10,050.00		10,050.00	1,680.53	8,369.47
Textbooks	1,425.00		1,425.00		1,425.00
Other Objects	900.00		900.00	752.69	147.31
Total Learning and/or Language Disabilities	408,280.00	(48,275.00)	360,005.00	212,561.22	147,443.78
Auditory Impairments:					
Salaries of Teachers	96,056.00	(500.00)	95,556.00	92,088.33	3,467.67
Other Salaries for Instruction	93,060.00	617.00	93,677.00	93,582.97	94.03
Other Purchased Services (400-500 series)	1,500.00		1,500.00	218.53	1,281.47
General Supplies	1,500.00		1,500.00	1,307.90	192.10
Textbooks	600.00		600.00		600.00
Other Objects	1,100.00	26.79	1,126.79	1,006.79	120.00
Total Auditory Impairments	193,816.00	143.79	193,959.79	188,204.52	5,755.27
Behavioral Disabilities:					
Salaries of Teachers	122,366.00	68,356.00	190,722.00	189,522.00	1,200.00
Other Salaries for Instruction	500.00		500.00		500.00
Purchased Professional-Educational Services	117,476.00		117,476.00	103,187.63	14,288.37
Other Purchased Services (400-500 series)	800.00		800.00		800.00
General Supplies	6,000.00		6,000.00	2,046.39	3,953.61
Textbooks	1,000.00		1,000.00		1,000.00
Other Objects	2,400.00		2,400.00	1,273.85	1,126.15
Total Behavioral Disabilities	250,542.00	68,356.00	318,898.00	296,029.87	22,868.13
Resource Room/Resource Center:					
Salaries of Teachers	750,383.00		750,383.00	719,884.00	30,499.00
Other Salaries for Instruction	45,615.00	9,726.00	55,341.00	55,340.00	1.00
Purchased Professional-Educational Services	58,738.00		58,738.00	27,146.26	31,591.74
General Supplies	15,300.00		15,300.00	5,114.84	10,185.16
Textbooks	2,520.00		2,520.00		2,520.00
Total Resource Room/Resource Center	872,556.00	9,726.00	882,282.00	807,485.10	74,796.90
Total Special Education - Instruction	1,725,194.00	29,950.79	1,755,144.79	1,504,280.71	250,864.08
Bilingual Education - Instruction:					
Salaries of Teachers	30,479.00		30,479.00	30,479.00	-
General Supplies	500.00		500.00		500.00
Total Bilingual Education - Instruction	30,979.00	-	30,979.00	30,479.00	500.00
School Sponsored Cocurricular Activities - Instruction:					
Salaries	14,057.00	2,311.00	16,368.00	16,368.00	-
Purchased Services	1,000.00		1,000.00		1,000.00
Supplies & Materials	1,000.00		1,000.00		1,000.00
Other Objects			-		-
Total School Sponsored Cocurricular Activities - Instruction	16,057.00	2,311.00	18,368.00	16,368.00	2,000.00
School Sponsored Athletics - Instruction:					
Salaries	5,120.00		5,120.00	5,120.00	-
Supplies & Materials	500.00	40.13	540.13	540.13	-
Total School Sponsored Athletics - Instruction	5,620.00	40.13	5,660.13	5,660.13	-
Before/After School Programs - Instruction					
Salaries of Teacher Tutors	18,450.00		18,450.00	10,052.50	8,397.50
Total Before/After School Programs - Instruction	18,450.00	-	18,450.00	10,052.50	8,397.50
Total Instruction	4,798,015.50	17,609.00	4,815,624.50	4,359,480.10	456,144.40

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

	For the Fiscal Year Ended June 30, 2024				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 32,772.00		\$ 32,772.00	\$ 32,172.00	\$ 600.00
Total Attendance and Social Work Services	32,772.00	-	32,772.00	32,172.00	600.00
Health Services:					
Salaries	81,982.00	500.00	82,482.00	80,046.96	2,435.04
Salaries of Social Services Coordinators	72,282.00		72,282.00	72,282.00	-
Other Purchased Services (400-500 series)		77.00	77.00		77.00
Supplies and Materials	3,237.50	492.00	3,729.50	3,729.15	0.35
Total Health Services	157,501.50	1,069.00	158,570.50	156,058.11	2,512.39
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	186,062.00	902.00	186,964.00	128,717.63	58,246.37
Other Purchased Services (400-500 series)	3,451.00		3,451.00	2,355.95	1,095.05
Supplies and Materials	1,000.00		1,000.00	237.56	762.44
Total Other Support Services - Students - Regular	190,513.00	902.00	191,415.00	131,311.14	60,103.86
Educational Media Services/School Library:					
Salaries	90,406.00		90,406.00	90,406.00	-
Other Purchased Services	2,661.00		2,661.00	2,274.06	386.94
Supplies and Materials		2,120.00	2,120.00	2,119.14	0.86
Total Educational Media Services/School Library	93,067.00	2,120.00	95,187.00	94,799.20	387.80
Support Services School Administration:					
Salaries of Principals/Assistant Principals	371,296.00		371,296.00	371,192.64	103.36
Salaries of Secretarial and Clerical Assistants	114,546.00	(1,845.00)	112,701.00	111,750.03	950.97
Other Purchased Services	13,230.00	1,605.00	14,835.00	14,819.69	15.31
Supplies and Materials	17,925.00		17,925.00	14,153.95	3,771.05
Other Objects	17,285.00	(17,285.00)	-		-
Total Support Services School Administration	534,282.00	(17,525.00)	516,757.00	511,916.31	4,840.69
Undistributed Expenditures - Security					
Salaries	129,316.00	765.00	130,081.00	130,080.71	0.29
General Supplies	4,500.00		4,500.00	1,352.39	3,147.61
Total Undistributed Expenditures - Security	133,816.00	765.00	134,581.00	131,433.10	3,147.90
Total Undist. Expend Oper & Maint of Plant Serv.	133,816.00	765.00	134,581.00	131,433.10	3,147.90
Undistributed Expenditures Before Unallocated Benefits	1,141,951.50	(12,669.00)	1,129,282.50	1,057,689.86	71,592.64
Unallocated Benefits:					
Group Insurance	1,662,875.00		1,662,875.00	1,662,875.00	-
Total Personal Services - Employee Benefits	1,662,875.00	-	1,662,875.00	1,662,875.00	-
Total Undistributed Expenditures	2,804,826.50	(12,669.00)	2,792,157.50	2,720,564.86	71,592.64
Total General Current Expense	7,602,842.00	4,940.00	7,607,782.00	7,080,044.96	527,737.04
Total School Based Expenditures	7,602,842.00	4,940.00	7,607,782.00	7,080,044.96	527,737.04
Other Financing Sources:					
Operating Transfer In	\$ 7,602,414.50	\$ 4,940.00	\$ 7,607,354.50	\$ 7,081,482.30	\$ (525,872.20)
Total Other Financing Sources	7,602,414.50	4,940.00	7,607,354.50	7,081,482.30	(525,872.20)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(427.50)	-	(427.50)	1,437.34	1,864.84
Fund Balances, July 1	427.50	-	427.50	427.50	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 1,864.84	\$ 1,864.84

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: DANE BARSE PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2024				VARIANCE ACTUAL TO BUDGET
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 167,188.00		\$ 167,188.00	\$ 167,188.00	\$ -
Grades 1-5 Salaries of Teachers	955,157.00	(6,365.00)	948,792.00	940,249.60	8,542.40
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	52,748.00	(27,425.00)	25,323.00		25,323.00
Other Purchased Services	12,201.00		12,201.00	7,431.22	4,769.78
General Supplies	29,500.00	1,827.00	31,327.00	31,007.36	319.64
Other Objects	8,000.00	5,407.00	13,407.00	9,920.93	3,486.07
Total Regular Programs - Instruction	1,224,794.00	(26,556.00)	1,198,238.00	1,155,797.11	42,440.89
Resource Room/Resource Center:					
Salaries of Teachers	224,996.00	42,205.00	267,201.00	265,848.30	1,352.70
Other Salaries for Instruction	1,000.00		1,000.00		1,000.00
General Supplies	8,650.00		8,650.00	3,737.99	4,912.01
Total Resource Room/Resource Center	234,646.00	42,205.00	276,851.00	269,586.29	7,264.71
Autism:					
Salaries of Teachers	413,395.00	(42,205.00)	371,190.00	279,254.00	91,936.00
Other Salaries for Instruction	319,629.00		319,629.00	290,507.14	29,121.86
Purchased Professional-Educational Services	117,476.00		117,476.00	105,965.74	11,510.26
Other Purchased Services (400-500 series)	2,500.00		2,500.00		2,500.00
General Supplies	24,198.82		24,198.82	15,722.17	8,476.65
Other Objects	5,100.00		5,100.00	2,350.34	2,749.66
Total Autism	882,298.82	(42,205.00)	840,093.82	693,799.39	146,294.43
Total Special Education - Instruction	1,116,944.82	-	1,116,944.82	963,385.68	153,559.14
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	132,864.00	27,425.00	160,289.00	160,288.00	1.00
General Supplies	1,000.00		1,000.00	931.21	68.79
Total Basic Skills/Remedial - Instruction	133,864.00	27,425.00	161,289.00	161,219.21	69.79
Bilingual Education - Instruction:					
Salaries of Teachers	30,479.00		30,479.00	30,479.00	-
General Supplies	500.00		500.00	500.00	-
Total Bilingual Education - Instruction	30,979.00	-	30,979.00	30,979.00	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries	5,310.00		5,310.00	3,870.00	1,440.00
Total School Sponsored Cocurricular Activities - Instruction	5,310.00	-	5,310.00	3,870.00	1,440.00
Total Instruction	2,511,891.82	869.00	2,512,760.82	2,315,251.00	197,509.82
Health Services:					
Salaries	90,406.00	500.00	90,906.00	90,824.75	81.25
Other Purchased Services (400-500 series)		77.00	77.00	-	77.00
Supplies and Materials	3,006.70	1,000.00	4,006.70	3,989.10	17.60
Total Health Services	93,412.70	1,577.00	94,989.70	94,813.85	175.85
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	91,906.00		91,906.00	91,906.00	-
Supplies and Materials	350.00		350.00	350.00	-
Total Undistributed Expenditures - Guidance	92,256.00	-	92,256.00	92,256.00	-
Educational Media Services/School Library:					
Salaries	40,033.00	2,258.00	42,291.00	42,291.00	-
Supplies and Materials	2,556.34	3,270.39	5,826.73	5,752.48	74.25
Total Educational Media Services/School Library	42,589.34	5,528.39	48,117.73	48,043.48	74.25

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: DANE BARSE PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2024				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO BUDGE
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 155,428.00	\$ 11,807.00	\$ 167,235.00	\$ 167,234.71	\$ 0.29
Salaries of Secretarial and Clerical Assistants	98,379.00	1,300.00	99,679.00	99,606.70	72.30
Other Purchased Services	3,150.00		3,150.00	2,946.77	203.23
Supplies and Materials	9,790.00	(1,000.00)	8,790.00	5,968.56	2,821.44
Other Objects	9,613.00	(9,613.00)	-		-
Total Support Services School Administration	276,360.00	2,494.00	278,854.00	275,756.74	3,097.26
Other Operating and Maintenance of Plant					
Salaries	41,416.00	(9,000.00)	32,416.00	30,139.20	2,276.80
Total Other Operations and Maintenance of Plant Services	41,416.00	(9,000.00)	32,416.00	30,139.20	2,276.80
Undistributed Expenditures - Security					
Salaries	32,374.00	-	32,374.00	32,150.79	223.21
General Supplies	1,000.00		1,000.00	323.12	676.88
Total Undistributed Expenditures - Security	33,374.00	-	33,374.00	32,473.91	900.09
Total Undist. Expend-Oper & Maint of Plant Serv.	74,790.00	(9,000.00)	65,790.00	62,613.11	3,176.89
Undistributed Expenditures Before Unallocated Benefits	579,408.04	599.39	580,007.43	573,483.18	6,524.25
Unallocated Benefits:					
Group Insurance	854,360.00		854,360.00	854,360.00	-
Total Personal Services - Employee Benefits	854,360.00	-	854,360.00	854,360.00	-
Total Undistributed Expenditures	1,433,768.04	599.39	1,434,367.43	1,427,843.18	6,524.25
Total General Current Expense	3,945,659.86	1,468.39	3,947,128.25	3,743,094.18	204,034.07
Total School Based Expenditures	3,945,659.86	1,468.39	3,947,128.25	3,743,094.18	204,034.07
Total Capital Outlay					
Operating Transfer In	\$ 3,944,698.00	\$ 1,468.39	\$ 3,946,166.39	\$ 3,742,569.10	\$ (203,597.29)
Total Other Financing Sources	3,944,698.00	1,468.39	3,946,166.39	3,742,569.10	(203,597.29)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(961.86)	-	(961.86)	(525.08)	436.78
Fund Balances, July 1	961.86	-	961.86	961.86	-
Fund Balances, June 30	\$ 0.00	\$ -	\$ 0.00	\$ 436.78	\$ 436.78

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: DOMINICK PILLA MIDDLE SCHOOL

	For the Fiscal Year Ended June 30, 2024				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 1-5 Salaries of Teachers	\$ 2,739,022.50	\$ -	\$ 2,739,022.50	\$ 2,576,293.12	\$ 162,729.38
Grades 6-8 Salaries of Teachers	16,080.00	(205.00)	15,875.00	11,453.75	4,421.25
Regular Programs - Undistributed Instruction:					
Other Purchased Services	22,771.00		22,771.00	18,808.22	3,962.78
General Supplies	125,986.96	15,727.99	141,714.95	138,307.98	3,406.97
Textbooks	1,000.00	(568.80)	431.20	431.20	-
Total Regular Programs - Instruction	2,904,860.46	14,954.19	2,919,814.65	2,745,294.27	174,520.38
Learning and/or Language Disabilities:					
Salaries of Teachers	122,316.00	250.00	122,566.00	121,666.00	900.00
Other Salaries for Instruction	31,188.00	11,505.00	42,693.00	27,887.91	14,805.09
Purchased Professional-Educational Services	29,369.00	42,020.00	71,389.00	70,485.11	903.89
General Supplies	6,450.00		6,450.00	5,050.11	1,399.89
Textbooks	900.00		900.00		900.00
Other Objects	600.00		600.00	177.94	422.06
Total Learning and/or Language Disabilities	190,823.00	53,775.00	244,598.00	225,267.07	19,330.93
Behavioral Disabilities:					
Salaries of Teachers	833,077.00	(141,150.00)	691,927.00	666,382.55	25,544.45
Other Salaries for Instruction	173,915.00	4,487.00	178,402.00	178,042.13	359.87
Purchased Professional-Educational Services	29,369.00	(28,836.00)	533.00		533.00
General Supplies	18,100.00		18,100.00	11,492.21	6,607.79
Textbooks	4,200.00		4,200.00	1,000.00	3,200.00
Other Objects	1,000.00		1,000.00		1,000.00
Total Behavioral Disabilities	1,059,661.00	(165,499.00)	894,162.00	856,916.89	37,245.11
Resource Room/Resource Center:					
Other Salaries for Instruction	7,625.00	(7,625.00)	-	-	-
Total Resource Room/Resource Center	7,625.00	(7,625.00)	-	-	-
Autism:					
Salaries of Teachers	270,548.00	(10,000.00)	260,548.00	256,180.00	4,368.00
Other Salaries for Instruction	206,017.00	(41,000.00)	165,017.00	160,652.05	4,364.95
Purchased Professional-Educational Services	29,369.00		29,369.00	29,130.63	238.37
Other Purchased Services (400-500 series)	1,600.00		1,600.00		1,600.00
General Supplies	13,350.00		13,350.00	12,229.37	1,120.63
Other Objects	4,250.00		4,250.00	2,728.44	1,521.56
Total Autism	525,134.00	(51,000.00)	474,134.00	460,920.49	13,213.51
Total Special Education - Instruction	1,783,243.00	(170,349.00)	1,612,894.00	1,543,104.45	69,789.55
School Sponsored Cocurricular Activities - Instruction:					
Salaries	15,696.00	4,111.00	19,807.00	16,800.00	3,007.00
Supplies & Materials	500.00	(500.00)	-	-	-
Total School Sponsored Cocurricular Activities - Instruction	16,196.00	3,611.00	19,807.00	16,800.00	3,007.00
School Sponsored Athletics - Instruction:					
Salaries	5,120.00	2,560.00	7,680.00	7,680.00	-
Supplies & Materials	500.00	(500.00)	-	-	-
Total School Sponsored Athletics - Instruction	5,620.00	2,060.00	7,680.00	7,680.00	-
Other Instructional Programs - Instruction:					
Salaries	9,750.00		9,750.00	9,241.25	508.75
	9,750.00	-	9,750.00	9,241.25	508.75
Total Instruction	4,719,669.46	(149,723.81)	4,569,945.65	4,322,119.97	247,825.68
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	84,126.00	(690.00)	83,436.00	83,436.00	-
Total Attendance and Social Work Services	84,126.00	(690.00)	83,436.00	83,436.00	-
Health Services:					
Salaries	79,882.00	500.00	80,382.00	80,050.75	331.25
Salaries of Social Services Coordinators	91,906.00		91,906.00	91,906.00	-
Other Purchased Services (400-500 series)	100.00	77.00	177.00		177.00
Supplies and Materials	2,200.00	903.53	3,103.53	3,103.53	-
Total Health Services	174,088.00	1,480.53	175,568.53	175,060.28	508.25



**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: DOMINICK PILLA MIDDLE SCHOOL

	For the Fiscal Year Ended June 30, 2024				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	\$ 180,987.00	\$ (9,000.00)	\$ 171,987.00	\$ 158,888.00	\$ 13,099.00
Supplies and Materials	600.00	(89.24)	510.76	256.76	254.00
Total Undistributed Expenditures - Guidance	<u>181,587.00</u>	<u>(9,089.24)</u>	<u>172,497.76</u>	<u>159,144.76</u>	<u>13,353.00</u>
Educational Media Services/School Library:					
Salaries	90,406.00		90,406.00	90,406.00	-
Supplies and Materials	6,190.24	(1,863.99)	4,326.25	3,571.41	754.84
Total Educational Media Services/School Library	<u>96,596.24</u>	<u>(1,863.99)</u>	<u>94,732.25</u>	<u>93,977.41</u>	<u>754.84</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	323,217.00		323,217.00	320,681.50	2,535.50
Salaries of Secretarial and Clerical Assistants	53,831.00	500.00	54,331.00	53,454.95	876.05
Other Purchased Services	17,903.00	(1,190.00)	16,713.00	14,356.54	2,356.46
Supplies and Materials	25,400.00	5,424.03	30,824.03	27,508.53	3,315.50
Other Objects	20,075.00	(20,075.00)	-	-	-
Total Support Services School Administration	<u>440,426.00</u>	<u>(15,340.97)</u>	<u>425,085.03</u>	<u>416,001.52</u>	<u>9,083.51</u>
Undistributed Expenditures - Security					
Salaries	161,127.00		161,127.00	122,601.68	38,525.32
General Supplies	2,150.00	887.51	3,037.51	2,281.57	755.94
Total Undistributed Expenditures - Security	<u>163,277.00</u>	<u>887.51</u>	<u>164,164.51</u>	<u>124,883.25</u>	<u>39,281.26</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>163,277.00</u>	<u>887.51</u>	<u>164,164.51</u>	<u>124,883.25</u>	<u>39,281.26</u>
Undistributed Expenditures Before Unallocated Benefits	<u>1,140,100.24</u>	<u>(24,616.16)</u>	<u>1,115,484.08</u>	<u>1,052,503.22</u>	<u>62,980.86</u>
Unallocated Benefits:					
Group Insurance	1,755,625.00		1,755,625.00	1,755,625.00	-
Total Personal Services - Employee Benefits	<u>1,755,625.00</u>	<u>-</u>	<u>1,755,625.00</u>	<u>1,755,625.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,895,725.24</u>	<u>(24,616.16)</u>	<u>2,871,109.08</u>	<u>2,808,128.22</u>	<u>62,980.86</u>
Total General Current Expense	<u>7,615,394.70</u>	<u>(174,339.97)</u>	<u>7,441,054.73</u>	<u>7,130,248.19</u>	<u>310,806.54</u>
Total School Based Expenditures	<u>7,615,394.70</u>	<u>(174,339.97)</u>	<u>7,441,054.73</u>	<u>7,130,248.19</u>	<u>310,806.54</u>
Other Financing Sources:					
Operating Transfer In	\$ 7,614,092.50	\$ (174,339.97)	\$ 7,439,752.53	\$ 7,131,910.91	\$ (307,841.62)
Total Other Financing Sources	<u>7,614,092.50</u>	<u>(174,339.97)</u>	<u>7,439,752.53</u>	<u>7,131,910.91</u>	<u>(307,841.62)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,302.20)	-	(1,302.20)	1,662.72	2,964.92
Fund Balances, July 1	<u>1,302.20</u>	<u>-</u>	<u>1,302.20</u>	<u>1,302.20</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ -</u>	<u>\$ (0.00)</u>	<u>\$ 2,964.92</u>	<u>\$ 2,964.92</u>

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

	For the Fiscal Year Ended June 30, 2024				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 335,076.00	\$ (89,650.00)	\$ 245,426.00	\$ 227,017.67	\$ 18,408.33
Grades 1-5 Salaries of Teachers	1,864,976.00	65,624.50	1,930,600.50	1,930,494.60	105.90
Regular Programs - Undistributed Instruction:			-		
Other Salaries for Instruction	106,603.00	1,729.00	108,332.00	108,332.00	-
Other Purchased Services	20,350.00		20,350.00	10,380.73	9,969.27
General Supplies	93,025.00	7,547.00	100,572.00	90,075.07	10,496.93
Textbooks	1,000.00		1,000.00		1,000.00
Other Objects		187.00	187.00		187.00
Total Regular Programs - Instruction	<u>2,421,030.00</u>	<u>(14,562.50)</u>	<u>2,406,467.50</u>	<u>2,366,300.07</u>	<u>40,167.43</u>
Learning and/or Language Disabilities:					
Salaries of Teachers		61,983.00	61,983.00	36,519.71	25,463.29
Total Learning and/or Language Disabilities	<u>-</u>	<u>61,983.00</u>	<u>61,983.00</u>	<u>36,519.71</u>	<u>25,463.29</u>
Behavioral Disabilities:					
Salaries of Teachers	281,829.00	(38,923.00)	242,906.00	240,505.33	\$ 2,400.67
Other Salaries for Instruction	203,635.00	(15,000.00)	188,635.00	184,651.82	3,983.18
Purchased Professional-Educational Services	29,369.00	32,923.00	62,292.00	53,101.92	9,190.08
Purchased Technical Services			-		-
Other Purchased Services (400-500 series)	900.00		900.00		900.00
General Supplies	15,100.00		15,100.00	10,038.75	5,061.25
Textbooks			-		-
Other Objects	1,821.00		1,821.00	1,720.25	100.75
Total Behavioral Disabilities	<u>532,654.00</u>	<u>(21,000.00)</u>	<u>511,654.00</u>	<u>490,018.07</u>	<u>21,635.93</u>
Resource Room/Resource Center:					
Salaries of Teachers	373,834.00	(61,983.00)	311,851.00	309,601.00	2,250.00
Other Salaries for Instruction	1,000.00		1,000.00		1,000.00
General Supplies	10,750.00		10,750.00	6,774.22	3,975.78
Total Resource Room/Resource Center	<u>385,584.00</u>	<u>(61,983.00)</u>	<u>323,601.00</u>	<u>316,375.22</u>	<u>7,225.78</u>
Autism:					
Salaries of Teachers	155,444.00	126,325.00	281,769.00	274,324.96	7,444.04
Other Salaries for Instruction	85,266.00	675.00	85,941.00	83,441.00	2,500.00
Purchased Professional-Educational Services	29,369.00	160,000.00	189,369.00	182,642.05	6,726.95
Other Purchased Services (400-500 series)	900.00		900.00		900.00
General Supplies	11,600.00		11,600.00	11,547.44	52.56
Other Objects	1,700.00		1,700.00	1,017.69	682.31
Total Autism	<u>284,279.00</u>	<u>287,000.00</u>	<u>571,279.00</u>	<u>552,973.14</u>	<u>18,305.86</u>
Total Special Education - Instruction	<u>1,202,517.00</u>	<u>266,000.00</u>	<u>1,468,517.00</u>	<u>1,395,886.14</u>	<u>72,630.86</u>
Basic Skills/Remedial - Instruction					
Salaries of Teachers	180,812.00		180,812.00	151,114.00	29,698.00
General Supplies	500.00		500.00	209.94	290.06
Total Basic Skills/Remedial - Instruction	<u>181,312.00</u>	<u>-</u>	<u>181,312.00</u>	<u>151,323.94</u>	<u>29,988.06</u>
Bilingual Education - Instruction					
Salaries of Teachers	45,953.00		45,953.00	45,953.00	-
General Supplies	500.00		500.00	413.19	86.81
Total Bilingual Education - Instruction	<u>46,453.00</u>	<u>-</u>	<u>46,453.00</u>	<u>46,366.19</u>	<u>86.81</u>
School-Sponsored Co/Extra-Curr. Activities - Instruction					
Salaries	10,525.00		10,525.00	7,813.00	2,712.00
Supplies & Materials	1,000.00		1,000.00	740.00	260.00
Total School-Sponsored Co/Extra Curr. Activities - Instruction	<u>11,525.00</u>	<u>-</u>	<u>11,525.00</u>	<u>8,553.00</u>	<u>2,972.00</u>
	<u>3,862,837.00</u>	<u>251,437.50</u>	<u>4,114,274.50</u>	<u>3,968,429.34</u>	<u>145,845.16</u>
Attendance and Social Work Services:					
Salaries	56,411.00	(18,675.00)	37,736.00	36,685.58	1,050.42
Total Attendance and Social Work Services	<u>56,411.00</u>	<u>(18,675.00)</u>	<u>37,736.00</u>	<u>36,685.58</u>	<u>1,050.42</u>

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

	For the Fiscal Year Ended June 30, 2024				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Health Services:					
Salaries	\$ 92,156.00	\$ 587.50	\$ 92,743.50	\$ 90,993.50	\$ 1,750.00
Salaries of Social Services Coordinators	90,406.00	50.00	90,456.00	80,438.05	10,017.95
Other Purchased Services (400-500 series)	100.00	77.00	177.00		177.00
Supplies and Materials	3,400.00		3,400.00	2,843.65	556.35
Other Objects			-		-
Total Health Services	186,062.00	714.50	186,776.50	174,275.20	12,501.30
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	172,413.00		172,413.00	172,413.00	-
Other Salaries		50.00	50.00		50.00
Supplies and Materials	1,850.00		1,850.00	1,644.89	205.11
Total Undistributed Expenditures - Guidance	174,263.00	50.00	174,313.00	174,057.89	255.11
Educational Media Services/School Library:					
Salaries	73,282.00		73,282.00	73,282.00	-
Supplies and Materials	5,400.00	3,697.76	9,097.76	8,899.07	198.69
Total Educational Media Services/School Library	78,682.00	3,697.76	82,379.76	82,181.07	198.69
Support Services School Administration:					
Salaries of Principals/Assistant Principals	250,543.00		250,543.00	250,542.72	0.28
Salaries of Secretarial and Clerical Assistants	89,634.00	50,659.00	140,293.00	92,748.83	47,544.17
Other Purchased Services	14,349.00	(1,500.00)	12,849.00	11,809.18	1,039.82
Supplies and Materials	9,400.00	2,200.00	11,600.00	10,493.18	1,106.82
Other Objects	13,479.00	(13,479.00)	-		-
Total Support Services School Administration	377,405.00	37,880.00	415,285.00	365,593.91	49,691.09
Other Operating and Maintenance of Plant					
Salaries	72,478.00	(2,800.00)	69,678.00	69,673.95	4.05
Total Other Operations and Maintenance of Plant Services	72,478.00	(2,800.00)	69,678.00	69,673.95	4.05
Undistributed Expenditures - Security					
Salaries	50,849.00	7,478.31	58,327.31	58,326.35	0.96
General Supplies	3,050.00	(103.31)	2,946.69	2,731.75	214.94
Total Undistributed Expenditures - Security	53,899.00	7,375.00	61,274.00	61,058.10	215.90
Total Undist. Expend-Oper & Maint of Plant Serv.	126,377.00	4,575.00	130,952.00	130,732.05	219.95
Undistributed Expenditures Before Unallocated Benefits	999,200.00	28,242.26	1,027,442.26	963,525.70	63,916.56
Unallocated Benefits:					
Group Insurance	1,477,110.00		1,477,110.00	1,477,110.00	-
Total Personal Services - Employee Benefits	1,477,110.00	-	1,477,110.00	1,477,110.00	-
	2,476,310.00	28,242.26	2,504,552.26	2,440,635.70	63,916.56
	6,339,147.00	279,679.76	6,618,826.76	6,409,065.04	209,761.72
Total School Based Expenditures	6,339,147.00	279,679.76	6,618,826.76	6,409,065.04	209,761.72
Total Capital Outlay					
Operating Transfer In	\$ 6,339,126.00	\$ 279,679.76	\$ 6,618,805.76	\$ 6,410,230.33	\$ (208,575.43)
Total Other Financing Sources	6,339,126.00	279,679.76	6,618,805.76	6,410,230.33	(208,575.43)
(Under) Expenditures and Other Financing (Uses)	(21.00)	-	(21.00)	1,165.29	1,186.29
Fund Balances, July 1	21.00	-	21.00	21.00	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 1,186.29	\$ 1,186.29

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: WALLACE MIDDLE SCHOOL

	For the Fiscal Year Ended June 30, 2024				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	\$ 2,692,160.50	\$ (33,550.00)	\$ 2,658,610.50	\$ 2,614,510.85	\$ 44,099.65
Regular Programs - Undistributed Instruction:					
Other Purchased Services	17,318.00		17,318.00	13,862.44	3,455.56
General Supplies	145,484.00	11,177.00	156,661.00	117,291.01	39,369.99
Textbooks	1,500.00		1,500.00		1,500.00
Total Regular Programs - Instruction	<u>2,856,462.50</u>	<u>(22,373.00)</u>	<u>2,834,089.50</u>	<u>2,745,664.30</u>	<u>88,425.20</u>
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	89,581.00	77,000.00	166,581.00	161,670.13	4,910.87
Other Salaries for Instruction	28,829.00	34,950.00	63,779.00	62,944.22	834.78
Purchased Professional-Educational Services	29,369.00		29,369.00	28,733.76	635.24
Other Purchased Services (400-500 series)	1,750.00		1,750.00	790.00	960.00
General Supplies	11,465.00		11,465.00	10,370.60	1,094.40
Other Objects	2,800.00		2,800.00	1,939.98	860.02
Total Cognitive - Mild	<u>163,794.00</u>	<u>111,950.00</u>	<u>275,744.00</u>	<u>266,448.69</u>	<u>9,295.31</u>
Cognitive - Moderate:					
Salaries of Teachers	77,532.00	6,300.00	83,832.00	83,082.00	750.00
Other Salaries for Instruction	20,217.00	45,000.00	65,217.00	63,695.00	1,522.00
Purchased Professional-Educational Services	117,476.00	(31,726.00)	85,750.00	57,308.77	28,441.23
Other Purchased Services (400-500 series)	1,550.00		1,550.00		1,550.00
General Supplies	5,900.00		5,900.00	5,759.40	140.60
Other Objects	1,400.00		1,400.00	431.52	968.48
Total Cognitive - Moderate	<u>224,075.00</u>	<u>19,574.00</u>	<u>243,649.00</u>	<u>210,276.69</u>	<u>33,372.31</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	195,573.00	(60,000.00)	135,573.00	133,765.00	1,808.00
Other Salaries for Instruction	92,573.00	(56,900.00)	35,673.00	35,597.39	75.61
Purchased Professional-Educational Services	29,369.00	(10,000.00)	19,369.00	17,145.02	2,223.98
General Supplies	17,200.00		17,200.00	17,118.97	81.03
Textbooks	1,425.00	(690.00)	735.00		735.00
Other Objects	900.00		900.00	551.96	348.04
Total Learning and/or Language Disabilities	<u>337,040.00</u>	<u>(127,590.00)</u>	<u>209,450.00</u>	<u>204,178.34</u>	<u>5,271.66</u>
Behavioral Disabilities:					
General Supplies		690.00	690.00	690.00	-
Total Behavioral Disabilities	<u>-</u>	<u>690.00</u>	<u>690.00</u>	<u>690.00</u>	<u>-</u>
Resource Room/Resource Center:					
Salaries of Teachers	716,149.00	19,125.00	735,274.00	729,907.66	5,366.34
Other Salaries for Instruction	28,029.00	1,251.00	29,280.00	29,277.55	2.45
Purchased Professional-Educational Services	58,738.00	(25,000.00)	33,738.00	26,749.38	6,988.62
General Supplies	16,000.00		16,000.00	15,170.58	829.42
Textbooks	1,200.00		1,200.00		1,200.00
Other Objects	200.00		200.00	84.17	115.83
Total Resource Room/Resource Center	<u>820,316.00</u>	<u>(4,624.00)</u>	<u>815,692.00</u>	<u>801,189.34</u>	<u>14,502.66</u>
Total Special Education - Instruction	<u>1,545,225.00</u>	<u>-</u>	<u>1,545,225.00</u>	<u>1,482,783.06</u>	<u>62,441.94</u>
Bilingual Education - Instruction:					
Salaries of Teachers	622,279.00		622,279.00	572,538.32	49,740.68
General Supplies	4,000.00		4,000.00		4,000.00
Total Bilingual Education - Instruction	<u>626,279.00</u>	<u>-</u>	<u>626,279.00</u>	<u>572,538.32</u>	<u>53,740.68</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	13,577.00	8,325.00	21,902.00	21,889.00	13.00
Purchased Services		700.00	700.00	565.51	134.49
Supplies & Materials	1,000.00	(700.00)	300.00		300.00
Total School Sponsored Cocurricular Activities - Instruction	<u>14,577.00</u>	<u>8,325.00</u>	<u>22,902.00</u>	<u>22,454.51</u>	<u>447.49</u>

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: WALLACE MIDDLE SCHOOL

	For the Fiscal Year Ended June 30, 2024			
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	VARIANCE FINAL TO ACTUAL
School Sponsored Athletics - Instruction:				
Salaries	\$ 5,120.00		\$ 5,120.00	\$ 1,280.00
Supplies & Materials	1,000.00		1,000.00	964.26
Total School Sponsored Athletics - Instruction	6,120.00	-	6,120.00	2,244.26
Other Instructional Programs - Instruction:				
Salaries	15,150.00	(8,325.00)	6,825.00	6,825.00
	15,150.00	(8,325.00)	6,825.00	-
Total Instruction	5,063,813.50	(22,373.00)	5,041,440.50	4,825,684.45
Undistributed Expenditures:				
Attendance and Social Work Services:				
Salaries	32,151.00		32,151.00	26,643.74
Total Attendance and Social Work Services	32,151.00	-	32,151.00	26,643.74
Health Services:				
Salaries	79,882.00	875.00	80,757.00	80,757.00
Other Purchased Services (400-500 series)	3,593.00	77.00	3,670.00	2,353.93
Supplies and Materials	16,300.00	(10,000.00)	6,300.00	5,943.57
Total Health Services	99,775.00	(9,048.00)	90,727.00	89,054.50
Undistributed Expenditures - Guidance				
Salaries of Other Professional Staff	242,295.00	6,500.00	248,795.00	244,131.55
Other Purchased Services (400-500 series)	3,493.00		3,493.00	2,442.04
Supplies and Materials	400.00	3,650.00	4,050.00	261.61
Total Undistributed Expenditures - Guidance	246,188.00	10,150.00	256,338.00	246,835.20
Educational Media Services/School Library:				
Salaries	91,906.00		91,906.00	91,906.00
Other Purchased Services (400-500 series)	3,446.00	5,500.00	8,946.00	8,786.82
Supplies and Materials	4,800.00	2,425.00	7,225.00	7,036.73
Total Educational Media Services/School Library	100,152.00	7,925.00	108,077.00	107,729.55
Support Services School Administration:				
Salaries of Principals/Assistant Principals	326,510.00	30,322.00	356,832.00	356,831.76
Salaries of Secretarial and Clerical Assistants	74,021.00	8,518.75	82,539.75	82,539.62
Other Purchased Services	11,047.00	(240.75)	10,806.25	10,118.41
Supplies and Materials	10,250.00	1,200.00	11,450.00	10,060.30
Other Objects	20,764.00	(20,764.00)	-	-
Total Support Services School Administration	442,592.00	19,036.00	461,628.00	459,550.09
Undistributed Expenditures - Security				
Salaries	159,394.00		159,394.00	110,822.47
General Supplies	2,200.00	(525.00)	1,675.00	295.30
Total Other Operations and Maintenance of Plant Services	161,594.00	(525.00)	161,069.00	111,117.77
Total Undist. Expend-Oper & Maint of Plant Serv.	161,594.00	(525.00)	161,069.00	111,117.77
Undistributed Expenditures Before Unallocated Benefits	1,082,452.00	27,538.00	1,109,990.00	1,040,930.85
Unallocated Benefits:				
Group Insurance	1,808,625.00		1,808,625.00	1,808,625.00
Total Personal Services - Employee Benefits	1,808,625.00	-	1,808,625.00	1,808,625.00
Total Undistributed Expenditures	2,891,077.00	27,538.00	2,918,615.00	2,849,555.85
Total General Current Expense	7,954,890.50	5,165.00	7,960,055.50	7,675,240.30
Total School Based Expenditures	7,954,890.50	5,165.00	7,960,055.50	7,675,240.30
Other Financing Sources:				
Operating Transfer In	\$ 7,954,890.50	\$ 5,165.00	\$ 7,960,055.50	\$ 7,675,240.30
Total Other Financing Sources	7,954,890.50	5,165.00	7,960,055.50	7,675,240.30
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-
Fund Balances, July 1	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: MARIE DURAND PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2024				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 265,005.00	\$ 29,450.00	\$ 294,455.00	\$ 294,453.00	\$ 2.00
Grades 1-5 Salaries of Teachers	1,776,720.00	15,521.00	1,792,241.00	1,791,996.24	244.76
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	94,859.00	(16,523.00)	78,336.00	76,344.80	1,991.20
Other Purchased Services	10,861.00	934.58	11,795.58	10,097.65	1,697.93
General Supplies	105,902.00	8,085.00	113,987.00	111,313.59	2,673.41
Other Objects		187.00	187.00		187.00
Total Regular Programs - Instruction	<u>2,253,347.00</u>	<u>37,654.58</u>	<u>2,291,001.58</u>	<u>2,284,205.28</u>	<u>6,796.30</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	314,401.00	55,384.00	369,785.00	369,785.00	-
Other Salaries for Instruction	87,073.00	474.00	87,547.00	87,547.00	-
Purchased Professional-Educational Services	146,845.00	25,000.00	171,845.00	168,910.10	2,934.90
General Supplies	13,700.00	(1,200.00)	12,500.00	12,411.98	88.02
Other Objects	1,400.00		1,400.00	1,335.29	64.71
Total Learning and/or Language Disabilities	<u>563,419.00</u>	<u>79,658.00</u>	<u>643,077.00</u>	<u>639,989.37</u>	<u>3,087.63</u>
Resource Room/Resource Center:					
Salaries of Teachers	252,007.00	(58,800.00)	193,207.00	193,023.00	184.00
Other Salaries for Instruction	1,000.00	(1,000.00)	-		-
General Supplies	9,700.00	(1,337.00)	8,363.00	5,321.13	3,041.87
Total Resource Room/Resource Center	<u>262,707.00</u>	<u>(61,137.00)</u>	<u>201,570.00</u>	<u>198,344.13</u>	<u>3,225.87</u>
Total Special Education - Instruction	<u>826,126.00</u>	<u>18,521.00</u>	<u>844,647.00</u>	<u>838,333.50</u>	<u>6,313.50</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	182,312.00		182,312.00	152,864.00	29,448.00
General Supplies	2,500.00		2,500.00	214.53	2,285.47
Total Basic Skills/Remedial - Instruction	<u>184,812.00</u>	<u>-</u>	<u>184,812.00</u>	<u>153,078.53</u>	<u>31,733.47</u>
Bilingual Education - Instruction:					
Salaries of Teachers	92,906.00	(26,356.00)	66,550.00	46,453.00	20,097.00
General Supplies	1,000.00		1,000.00	978.75	21.25
Total Bilingual Education - Instruction	<u>93,906.00</u>	<u>(26,356.00)</u>	<u>67,550.00</u>	<u>47,431.75</u>	<u>20,118.25</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	9,950.00		9,950.00	8,830.00	1,120.00
Supplies & Materials	1,000.00		1,000.00	899.93	100.07
Total School Sponsored Cocurricular Activities - Instruction	<u>10,950.00</u>	<u>-</u>	<u>10,950.00</u>	<u>9,729.93</u>	<u>1,220.07</u>
Total Instruction	<u>3,369,141.00</u>	<u>29,819.58</u>	<u>3,398,960.58</u>	<u>3,332,778.99</u>	<u>66,181.59</u>
Health Services:					
Salaries	78,882.00	(237.50)	78,644.50	78,644.50	-
Salaries of Social Services Coordinators	91,906.00		91,906.00	91,906.00	-
Supplies and Materials	3,200.00	(313.87)	2,886.13	2,886.13	-
Total Health Services	<u>173,988.00</u>	<u>(551.37)</u>	<u>173,436.63</u>	<u>173,436.63</u>	<u>-</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	91,906.00		91,906.00	91,906.00	-
Supplies and Materials	650.00	(22.15)	627.85	86.80	541.05
Total Undistributed Expenditures - Guidance	<u>92,556.00</u>	<u>(22.15)</u>	<u>92,533.85</u>	<u>91,992.80</u>	<u>541.05</u>
Educational Media Services/School Library:					
Salaries	90,406.00	3,704.26	94,110.26	94,110.26	-
Other Purchased Services	3,926.00	7,700.00	11,626.00	10,304.35	1,321.65
Supplies and Materials	1,828.40	(114.06)	1,714.34	1,705.20	9.14
Total Educational Media Services/School Library	<u>96,160.40</u>	<u>11,290.20</u>	<u>107,450.60</u>	<u>106,119.81</u>	<u>1,330.79</u>

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: MARIE DURAND PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2024				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 250,324.00	\$ (18,057.00)	\$ 232,267.00	\$ 232,266.52	\$ 0.48
Salaries of Secretarial and Clerical Assistants	127,679.00	3,920.00	131,599.00	131,088.97	510.03
Other Purchased Services	8,532.00	100.00	8,632.00	7,494.31	1,137.69
Supplies and Materials	10,020.00	2,789.00	12,809.00	12,366.64	442.36
Other Objects	13,306.00	(13,306.00)	-	-	-
Total Support Services School Administration	409,861.00	(24,554.00)	385,307.00	383,216.44	2,090.56
Other Operating and Maintenance of Plant					
Salaries	51,770.00	(154.00)	51,616.00	51,615.42	0.58
Total Other Operations and Maintenance of Plant Services	51,770.00	(154.00)	51,616.00	51,615.42	0.58
Undistributed Expenditures - Security					
Salaries	36,646.00	(12,243.00)	24,403.00	24,321.70	81.30
General Supplies	800.00	(800.00)	-	-	-
Total Undistributed Expenditures - Security	37,446.00	(13,043.00)	24,403.00	24,321.70	81.30
Total Undist. Expend-Oper & Maint of Plant Serv.	89,216.00	(13,197.00)	76,019.00	75,937.12	81.88
Undistributed Expenditures Before Unallocated Benefits	861,781.40	(27,034.32)	834,747.08	830,702.80	4,044.28
Unallocated Benefits:					
Group Insurance	1,199,390.00	-	1,199,390.00	1,199,390.00	-
Total Personal Services - Employee Benefits	1,199,390.00	-	1,199,390.00	1,199,390.00	-
Total Undistributed Expenditures	2,061,171.40	(27,034.32)	2,034,137.08	2,030,092.80	4,044.28
Total General Current Expense	5,430,312.40	2,785.26	5,433,097.66	5,362,871.79	70,225.87
Total School Based Expenditures	5,430,312.40	2,785.26	5,433,097.66	5,362,871.79	70,225.87
Other Financing Sources:					
Operating Transfer In	\$ 5,430,062.00	\$ 2,785.26	\$ 5,432,847.26	\$ 5,364,149.41	\$ (68,697.85)
Total Other Financing Sources	5,430,062.00	2,785.26	5,432,847.26	5,364,149.41	(68,697.85)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(250.40)	-	(250.40)	1,277.62	1,528.02
Fund Balances, July 1	250.40	-	250.40	250.40	-
Fund Balances, June 30	\$ (0.00)	\$ -	\$ (0.00)	\$ 1,528.02	\$ 1,528.02

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: JOHNSTONE PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2024				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	\$ 1,045,374.00	\$ 85,728.59	\$ 1,131,102.59	\$ 1,131,102.59	\$ -
Grades 9-12 Salaries of Teachers	513,501.00	37,086.29	550,587.29	550,587.29	-
Regular Programs - Undistributed Instruction:					
Other Purchased Services	11,725.00	(1,139.79)	10,585.21	10,585.21	-
General Supplies	113,500.00	107,004.94	220,504.94	214,001.17	6,503.77
Total Regular Programs - Instruction	1,684,100.00	228,680.03	1,912,780.03	1,906,276.26	6,503.77
Resource Room/Resource Center:					
Salaries of Teachers	92,656.00	40,005.50	132,661.50	132,661.50	-
General Supplies	3,500.00	(361.22)	3,138.78	3,138.78	-
Textbooks	250.00	(250.00)	-	-	-
Total Resource Room/Resource Center	96,406.00	39,394.28	135,800.28	135,800.28	-
Total Special Education - Instruction	96,406.00	39,394.28	135,800.28	135,800.28	-
Bilingual Education - Instruction:					
Salaries of Teachers	30,229.00	16,224.00	46,453.00	46,453.00	-
Total Bilingual Education - Instruction	30,229.00	16,224.00	46,453.00	46,453.00	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries	11,930.00	266.00	12,196.00	12,196.00	-
Supplies & Materials	500.00	(304.76)	195.24	195.24	-
Total School Sponsored Cocurricular Activities - Instruction	12,430.00	(38.76)	12,391.24	12,391.24	-
Total Instruction	1,823,165.00	284,259.55	2,107,424.55	2,100,920.78	6,503.77
Undistributed Expenditures:					
Health Services:					
Salaries	90,406.00	543.75	90,949.75	90,949.75	-
Supplies and Materials	2,800.00	(354.03)	2,445.97	2,445.97	-
Total Health Services	93,206.00	189.72	93,395.72	93,395.72	-
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	113,223.00	4,631.25	117,854.25	117,854.25	-
Supplies and Materials	2,000.00	(443.46)	1,556.54	1,556.54	-
Total Undistributed Expenditures - Guidance	115,223.00	4,187.79	119,410.79	119,410.79	-
Educational Media Services/School Library:					
Salaries	91,906.00	(91,906.00)	-	-	-
Supplies and Materials	1,500.00	(1,298.50)	201.50	201.50	-
Total Educational Media Services/School Library	93,406.00	(93,204.50)	201.50	201.50	-



**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: JOHNSTONE PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2024				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 140,930.00	\$ (0.08)	\$ 140,929.92	\$ 140,929.92	\$ -
Salaries of Secretarial and Clerical Assistants	45,581.00	638.32	46,219.32	46,219.32	-
Other Purchased Services	6,311.00	(1,735.65)	4,575.35	4,575.35	-
Supplies and Materials	5,325.00	(753.82)	4,571.18	4,571.18	-
Other Objects	145,767.00	(145,767.00)	-	-	-
Total Support Services School Administration	343,914.00	(147,618.23)	196,295.77	196,295.77	-
Undistributed Expenditures - Custodial Services					
Salaries of Non-Instructional Aides	10,354.00	(34.00)	10,320.00	10,320.00	-
General Supplies			-	-	-
Total Other Operations and Maintenance of Plant Services	10,354.00	(34.00)	10,320.00	10,320.00	-
Undistributed Expenditures - Security					
Salaries of Non-Instructional Aides	19,199.00	(2,093.68)	17,105.32	17,105.32	-
General Supplies	3,500.00	1,146.64	4,646.64	4,646.64	-
Total Undistributed Expenditures - Security	22,699.00	(947.04)	21,751.96	21,751.96	-
Total Undist. Expend-Oper & Maint of Plant Serv.	33,053.00	(981.04)	32,071.96	32,071.96	-
Undistributed Expenditures Before Unallocated Benefits	678,802.00	(237,426.26)	441,375.74	441,375.74	-
Unallocated Benefits:					
Group Insurance	689,000.00	(44,772.29)	644,227.71	644,227.71	-
Total Personal Services - Employee Benefits	689,000.00	(44,772.29)	644,227.71	644,227.71	-
Total Undistributed Expenditures	1,367,802.00	(282,198.55)	1,085,603.45	1,085,603.45	-
Total General Current Expense	3,190,967.00	2,061.00	3,193,028.00	3,186,524.23	6,503.77
Total School Based Expenditures	3,190,967.00	2,061.00	3,193,028.00	3,186,524.23	6,503.77
Other Financing Sources:					
Operating Transfer In	\$ 3,190,967.00	\$ 2,061.00	\$ 3,193,028.00	\$ 3,192,982.37	\$ (45.63)
Total Other Financing Sources	3,190,967.00	2,061.00	3,193,028.00	3,192,982.37	(45.63)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	6,458.14	6,458.14
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 6,458.14	\$ 6,458.14

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2024				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 373,260.00	\$ 425.00	\$ 373,685.00	\$ 301,847.88	\$ 71,837.12
Grades 1-5 Salaries of Teachers	2,429,936.00	(141,873.75)	2,288,062.25	2,182,328.95	105,733.30
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	129,375.00	200.00	129,575.00	102,748.27	26,826.73
Other Purchased Services	19,542.00	(8,327.64)	11,214.36	11,214.36	-
General Supplies	124,896.95	21,121.81	146,018.76	141,272.78	4,745.98
Other Objects		187.00	187.00		187.00
Total Regular Programs - Instruction	3,077,009.95	(128,267.58)	2,948,742.37	2,739,412.24	209,330.13
Resource Room/Resource Center:					
Salaries of Teachers	361,253.00	80,906.00	442,159.00	432,074.19	10,084.81
Other Salaries for Instruction	1,000.00		1,000.00		1,000.00
Purchased Professional-Educational Services	29,369.00	27,500.00	56,869.00	56,832.56	36.44
General Supplies	10,750.00		10,750.00	10,384.31	365.69
Total Resource Room/Resource Center	402,372.00	108,406.00	510,778.00	499,291.06	11,486.94
Autism:					
Salaries of Teachers	123,616.00	(42,096.00)	81,520.00	65,982.00	15,538.00
Other Salaries for Instruction	80,168.00	(22,904.00)	57,264.00	54,764.00	2,500.00
Purchased Professional-Educational Services	29,369.00	95,000.00	124,369.00	119,935.72	4,433.28
Other Purchased Services (400-500 series)	900.00		900.00	42.00	858.00
General Supplies	11,600.00		11,600.00	9,643.51	1,956.49
Other Objects	1,700.00		1,700.00	759.72	940.28
Total Autism	247,353.00	30,000.00	277,353.00	251,126.95	26,226.05
Total Special Education - Instruction	649,725.00	138,406.00	788,131.00	750,418.01	37,712.99
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	181,412.00		181,412.00	161,788.00	19,624.00
General Supplies	2,000.00	(1,565.20)	434.80	434.80	-
Total Basic Skills/Remedial - Instruction	183,412.00	(1,565.20)	181,846.80	162,222.80	19,624.00
Bilingual Education - Instruction:					
Salaries of Teachers	85,582.00		85,582.00	85,582.00	-
General Supplies	500.00	(500.00)	-		-
Total Bilingual Education - Instruction	86,082.00	(500.00)	85,582.00	85,582.00	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries	11,245.00		11,245.00	10,186.40	1,058.60
Total School Sponsored Cocurricular Activities - Instruction	11,245.00	-	11,245.00	10,186.40	1,058.60
Total Instruction	4,007,473.95	8,073.22	4,015,547.17	3,747,821.45	267,725.72
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	34,939.00		34,939.00	34,339.00	600.00
Total Attendance and Social Work Services	34,939.00	-	34,939.00	34,339.00	600.00
Health Services:					
Salaries	89,031.00	593.75	89,624.75	86,924.75	2,700.00
Salaries of Social Services Coordinators	62,208.00		62,208.00	62,208.00	-
Other Purchased Services (400-500 series)	4,381.00	77.00	4,458.00	2,939.20	1,518.80
Supplies and Materials	1,700.00	(682.37)	1,017.63	1,017.63	-
Total Health Services	157,320.00	(11.62)	157,308.38	153,089.58	4,218.80
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	91,906.00	57.00	91,963.00	91,962.25	0.75
Supplies and Materials	200.00	(48.68)	151.32	151.32	-
Total Undistributed Expenditures - Guidance	92,106.00	8.32	92,114.32	92,113.57	0.75
Educational Media Services/School Library:					
Salaries	84,582.00		84,582.00	84,582.00	-
Supplies and Materials	3,514.64	3,739.36	7,254.00	6,943.31	310.69
Total Educational Media Services/School Library	88,096.64	3,739.36	91,836.00	91,525.31	310.69

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2024				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 231,069.00		\$ 231,069.00	\$ 231,068.88	\$ 0.12
Salaries of Secretarial and Clerical Assistants	96,949.00	1,205.00	98,154.00	98,038.79	115.21
Other Purchased Services	3,911.00		3,911.00	3,680.28	230.72
Supplies and Materials	11,000.00	(5,020.44)	5,979.56	5,464.56	515.00
Other Objects	15,181.00	(15,181.00)	-		-
Total Support Services School Administration	358,110.00	(18,996.44)	339,113.56	338,252.51	861.05
Other Operating and Maintenance of Plant					
Salaries	72,478.00		72,478.00	62,584.58	9,893.42
Total Other Operations and Maintenance of Plant Services	72,478.00	-	72,478.00	62,584.58	9,893.42
Undistributed Expenditures - Security					
Salaries	40,277.00	(877.00)	39,400.00	27,648.87	11,751.13
General Supplies	2,300.00	6,810.52	9,110.52	9,110.52	-
Total Undistributed Expenditures - Security	42,577.00	5,933.52	48,510.52	36,759.39	11,751.13
Total Undist. Expend-Oper & Maint of Plant Serv.	115,055.00	5,933.52	120,988.52	99,343.97	21,644.55
Undistributed Expenditures Before Unallocated Benefits	845,626.64	(9,326.86)	836,299.78	808,663.94	27,635.84
Unallocated Benefits:					
Group Insurance	1,437,890.00		1,437,890.00	1,437,890.00	-
Total Personal Services - Employee Benefits	1,437,890.00	-	1,437,890.00	1,437,890.00	-
Total Undistributed Expenditures	2,283,516.64	(9,326.86)	2,274,189.78	2,246,553.94	27,635.84
Total General Current Expense	6,290,990.59	(1,253.64)	6,289,736.95	5,994,375.39	295,361.56
Total School Based Expenditures	6,290,990.59	(1,253.64)	6,289,736.95	5,994,375.39	295,361.56
Other Financing Sources:					
Operating Transfer In	6,289,579.00	(1,253.64)	6,288,325.36	5,995,393.80	(292,931.56)
Total Other Financing Sources	6,289,579.00	(1,253.64)	6,288,325.36	5,995,393.80	(292,931.56)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,411.59)	(0.00)	(1,411.59)	1,018.41	2,430.00
Fund Balances, July 1	1,411.59	-	1,411.59	1,411.59	-
Fund Balances, June 30	\$ 0.00	\$ (0.00)	\$ 0.00	\$ 2,430.00	\$ 2,430.00

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: SABATER ELEMENTARY SCHOOL

	For the Fiscal Year Ended June 30, 2024				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 341,100.00	\$ (3,789.00)	\$ 337,311.00	\$ 241,770.00	\$ 95,541.00
Grades 1-5 Salaries of Teachers	1,856,155.00		1,856,155.00	1,805,727.01	50,427.99
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	109,435.00	(1,000.00)	108,435.00	58,164.00	50,271.00
Purchased Professional/Educational Services		1,000.00	1,000.00	635.00	365.00
Other Purchased Services	21,612.00	462.45	22,074.45	22,070.77	3.68
General Supplies	144,332.09	17,791.57	162,123.66	158,710.86	3,412.80
Other Objects		187.00	187.00		187.00
Total Regular Programs - Instruction	2,472,634.09	14,652.02	2,487,286.11	2,287,077.64	200,208.47
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	149,089.00	7,424.00	156,513.00	154,713.00	1,800.00
Other Salaries for Instruction	126,817.00	3,035.00	129,852.00	128,251.92	1,600.08
Purchased Professional-Educational Services	29,369.00		29,369.00	24,447.50	4,921.50
Other Purchased Services (400-500 series)	900.00		900.00		900.00
General Supplies	6,000.00		6,000.00	5,876.50	123.50
Other Objects	1,300.00		1,300.00	1,222.32	77.68
Total Cognitive - Mild	313,475.00	10,459.00	323,934.00	314,511.24	9,422.76
Resource Room/Resource Center:					
Salaries of Teachers	488,265.00	(10,459.00)	477,806.00	317,626.62	160,179.38
Other Salaries for Instruction	1,000.00		1,000.00		1,000.00
Purchased Professional-Educational Services	29,369.00		29,369.00		29,369.00
General Supplies	11,800.00		11,800.00	7,402.16	4,397.84
Total Resource Room/Resource Center	530,434.00	(10,459.00)	519,975.00	325,028.78	194,946.22
Total Special Education - Instruction	843,909.00	-	843,909.00	639,540.02	204,368.98
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	257,594.00		257,594.00	255,019.00	2,575.00
General Supplies	1,000.00	(31.10)	968.90	955.33	13.57
Total Basic Skills/Remedial - Instruction	258,594.00	(31.10)	258,562.90	255,974.33	2,588.57
Bilingual Education - Instruction:					
Salaries of Teachers	1,685,238.00	(8,197.00)	1,677,041.00	1,646,536.90	30,504.10
Other Salaries for Instruction	62,488.00		62,488.00	53,106.00	9,382.00
General Supplies	12,000.00		12,000.00	11,954.84	45.16
Total Bilingual Education - Instruction	1,759,726.00	(8,197.00)	1,751,529.00	1,711,597.74	39,931.26
School Sponsored Cocurricular Activities - Instruction:					
Salaries	13,345.00		13,345.00	12,265.00	1,080.00
Supplies & Materials	500.00	(206.78)	293.22	293.22	-
Total School Sponsored Cocurricular Activities - Instruction	13,845.00	(206.78)	13,638.22	12,558.22	1,080.00
Total Instruction	5,348,708.09	6,217.14	5,354,925.23	4,906,747.95	448,177.28
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	29,955.00	1,501.00	31,456.00	30,756.00	700.00
Total Attendance and Social Work Services	29,955.00	1,501.00	31,456.00	30,756.00	700.00
Health Services:					
Salaries	92,206.00	815.00	93,021.00	91,818.50	1,202.50
Salaries of Social Services Coordinators	91,906.00		91,906.00	91,906.00	-
Other Purchased Services (400-500 series)	50.00	77.00	127.00		127.00
Supplies and Materials	4,100.00	(523.39)	3,576.61	3,576.61	-
Total Health Services	188,262.00	368.61	188,630.61	187,301.11	1,329.50
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	180,737.00		180,737.00	180,737.00	-
Supplies and Materials	1,400.00	3,559.96	4,959.96	4,950.00	9.96
Total Undistributed Expenditures - Guidance	182,137.00	3,559.96	185,696.96	185,687.00	9.96

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: SABATER ELEMENTARY SCHOOL

	For the Fiscal Year Ended June 30, 2024				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Educational Media Services/School Library:					
Salaries	\$ 131,939.00		\$ 131,939.00	\$ 42,291.00	\$ 89,648.00
Supplies and Materials	5,857.51	(2,295.95)	3,561.56	3,394.47	167.09
Total Educational Media Services/School Library	137,796.51	(2,295.95)	135,500.56	45,685.47	89,815.09
Support Services School Administration:					
Salaries of Principals/Assistant Principals	235,807.00	(4,791.00)	231,016.00	225,356.16	5,659.84
Salaries of Secretarial and Clerical Assistants	119,465.00	2,500.00	121,965.00	111,022.35	10,942.65
Other Purchased Services	4,542.00	475.00	5,017.00	3,553.07	1,463.93
Supplies and Materials	10,965.00		10,965.00	9,407.84	1,557.16
Other Objects	16,753.00	(16,753.00)	-		-
Total Support Services School Administration	387,532.00	(18,569.00)	368,963.00	349,339.42	19,623.58
Other Operating and Maintenance of Plant					
Salaries	83,850.00		83,850.00	79,309.83	4,540.17
General Supplies	13,500.00		13,500.00	12,895.20	604.80
Total Other Operations and Maintenance of Plant Services	97,350.00	-	97,350.00	92,205.03	5,144.97
Undistributed Expenditures - Security					
Salaries	84,824.00	-	84,824.00	72,648.67	12,175.33
General Supplies	10,400.00	(1,305.76)	9,094.24	9,094.24	-
Total Undistributed Expenditures - Security	95,224.00	(1,305.76)	93,918.24	81,742.91	12,175.33
Total Undist. Expend-Oper & Maint of Plant Serv.	192,574.00	(1,305.76)	191,268.24	173,947.94	17,320.30
Undistributed Expenditures Before Unallocated Benefits	1,118,256.51	(16,741.14)	1,101,515.37	972,716.94	128,798.43
Unallocated Benefits:					
Group Insurance	1,875,140.00		1,875,140.00	1,875,140.00	-
Total Personal Services - Employee Benefits	1,875,140.00	-	1,875,140.00	1,875,140.00	-
Total Undistributed Expenditures	2,993,396.51	(16,741.14)	2,976,655.37	2,847,856.94	128,798.43
Total General Current Expense	8,342,104.60	(10,524.00)	8,331,580.60	7,754,604.89	576,975.71
Other Financing Sources:					
Operating Transfer In	8,341,515.00	(10,524.00)	8,330,991.00	7,758,882.38	(572,108.62)
Total Other Financing Sources	8,341,515.00	(10,524.00)	8,330,991.00	7,758,882.38	(572,108.62)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(589.60)	-	(589.60)	4,277.49	4,867.09
Fund Balances, July 1	589.60	-	589.60	589.60	-
Fund Balances, June 30	\$ 0.00	\$ -	\$ (0.00)	\$ 4,867.09	\$ 4,867.09

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: PETWAY ELEMENTARY SCHOOL

	For the Fiscal Year Ended June 30, 2024				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 245,457.00	\$ 57,644.00	\$ 303,101.00	\$ 303,100.69	\$ 0.31
Grades 1-5 Salaries of Teachers	1,875,537.00	(59,182.00)	1,816,355.00	1,781,288.48	35,066.52
Regular Programs - Undistributed Instruction:			-		
Other Salaries for Instruction	107,212.00		107,212.00	94,756.99	12,455.01
Other Purchased Services	15,328.00		15,328.00	11,382.67	3,945.33
General Supplies	117,533.49	4,419.00	121,952.49	119,459.93	2,492.56
Textbooks		187.00	187.00		187.00
Total Regular Programs - Instruction	2,361,067.49	3,068.00	2,364,135.49	2,309,988.76	54,146.73
Special Education - Instruction:					
Cognitive - Moderate:					
Salaries of Teachers	217,296.00		217,296.00	154,138.00	63,158.00
Other Salaries for Instruction	203,549.00	(100,000.00)	103,549.00	82,468.06	21,080.94
Purchased Professional-Educational Services	146,845.00	(8,125.00)	138,720.00	24,765.05	113,954.95
Other Purchased Services (400-500 series)	1,300.00		1,300.00	238.00	1,062.00
General Supplies	8,600.00	(3,000.00)	5,600.00	4,838.68	761.32
Other Objects	2,000.00		2,000.00	1,001.52	998.48
Total Cognitive - Moderate	579,590.00	(111,125.00)	468,465.00	267,449.31	201,015.69
Learning and/or Language Disabilities:					
Salaries of Teachers		90,406.00	90,406.00	90,406.00	-
Total Learning and/or Language Disabilities	-	90,406.00	90,406.00	90,406.00	-
Auditory Impairments:					
Salaries of Teachers	172,988.00	(90,406.00)	82,582.00	81,382.00	1,200.00
Other Salaries for Instruction	135,345.00		135,345.00	132,020.10	3,324.90
Purchased Professional-Educational Services	58,738.00		58,738.00	30,638.75	28,099.25
Other Purchased Services (400-500 series)	2,400.00		2,400.00	204.00	2,196.00
General Supplies	7,000.00		7,000.00	5,129.00	1,871.00
Other Objects	1,300.00		1,300.00	1,235.63	64.37
Total Auditory Impairments	377,771.00	(90,406.00)	287,365.00	250,609.48	36,755.52
Resource Room/Resource Center:					
Salaries of Teachers	433,856.00	(77,000.00)	356,856.00	353,290.90	3,565.10
Other Salaries for Instruction	1,000.00	85,125.00	86,125.00	85,112.25	1,012.75
Purchased Professional-Educational Services	58,738.00		58,738.00	48,974.42	9,763.58
General Supplies	10,788.62		10,788.62	5,124.27	5,664.35
Total Resource Room/Resource Center	504,382.62	8,125.00	512,507.62	492,501.84	20,005.78
Total Special Education - Instruction	1,461,743.62	(103,000.00)	1,358,743.62	1,100,966.63	257,776.99
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	123,941.00	(6,504.00)	117,437.00	101,543.72	15,893.28
General Supplies	500.00		500.00		500.00
Total Basic Skills/Remedial - Instruction	124,441.00	(6,504.00)	117,937.00	101,543.72	16,393.28
Bilingual Education - Instruction:					
Salaries of Teachers	79,694.00	6,307.00	86,001.00	86,001.00	-
General Supplies	600.00		600.00		600.00
Total Bilingual Education - Instruction	80,294.00	6,307.00	86,601.00	86,001.00	600.00
School Sponsored Cocurricular Activities - Instruction:					
Salaries	8,405.00		8,405.00	5,054.00	3,351.00
Total School Sponsored Cocurricular Activities - Instruction	8,405.00	-	8,405.00	5,054.00	3,351.00
Total Instruction	4,035,951.11	(100,129.00)	3,935,822.11	3,603,554.11	332,268.00

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: PETWAY ELEMENTARY SCHOOL

	For the Fiscal Year Ended June 30, 2024				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 33,580.00	\$ 325.00	\$ 33,905.00	\$ 33,903.49	\$ 1.51
Total Attendance and Social Work Services	33,580.00	325.00	33,905.00	33,903.49	1.51
Health Services:					
Salaries	86,824.00	545.00	87,369.00	87,067.75	301.25
Salaries of Social Services Coordinators	91,906.00		91,906.00	91,906.00	-
Other Purchased Services (400-500 series)	50.00	77.00	127.00		127.00
Supplies and Materials	2,000.00	507.00	2,507.00	2,474.97	32.03
Total Health Services	180,780.00	1,129.00	181,909.00	181,448.72	460.28
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	70,507.00		70,507.00	69,882.00	625.00
Other Purchased Services (400-500 series)	3,493.00		3,493.00	2,353.38	1,139.62
Supplies and Materials	1,000.00		1,000.00	63.48	936.52
Total Undistributed Expenditures - Guidance	75,000.00	-	75,000.00	72,298.86	2,701.14
Educational Media Services/School Library:					
Salaries	91,906.00		91,906.00	91,906.00	-
Supplies and Materials	2,000.00	3,369.52	5,369.52	5,308.93	60.59
Total Educational Media Services/School Library	93,906.00	3,369.52	97,275.52	97,214.93	60.59
Support Services School Administration:					
Salaries of Principals/Assistant Principals	214,776.00		214,776.00	158,579.58	56,196.42
Salaries of Secretarial and Clerical Assistants	70,487.00		70,487.00	67,398.89	3,088.11
Other Purchased Services	8,104.00	40.00	8,144.00	7,954.83	189.17
Supplies and Materials	8,100.00		8,100.00	6,321.82	1,778.18
Other Objects	13,652.00	(13,652.00)	-		-
Total Support Services School Administration	315,119.00	(13,612.00)	301,507.00	240,255.12	61,251.88
Other Operating and Maintenance of Plant					
Salaries	62,124.00		62,124.00	58,460.22	3,663.78
Total Other Operations and Maintenance of Plant Services	62,124.00	-	62,124.00	58,460.22	3,663.78
Undistributed Expenditures - Security					
Salaries	18,974.00	(27.00)	18,947.00	18,946.70	0.30
General Supplies	6,450.00		6,450.00	6,450.00	-
Total Other Operations and Maintenance of Plant Services	25,424.00	(27.00)	25,397.00	25,396.70	0.30
Total Undist. Expend-Oper & Maint of Plant Serv.	87,548.00	(27.00)	87,521.00	83,856.92	3,664.08
Undistributed Expenditures Before Unallocated Benefits	785,933.00	(8,815.48)	777,117.52	708,978.04	68,139.48
Unallocated Benefits:					
Group Insurance	1,410,860.00		1,410,860.00	1,410,860.00	-
Total Personal Services - Employee Benefits	1,410,860.00	-	1,410,860.00	1,410,860.00	-
Total Undistributed Expenditures	2,196,793.00	(8,815.48)	2,187,977.52	2,119,838.04	68,139.48
Total General Current Expense	6,232,744.11	(108,944.48)	6,123,799.63	5,723,392.15	400,407.48
Capital Outlay:					
Equipment:					
Grades 1 - 5		5,704.00	5,704.00		5,704.00
Total Equipment	-	5,704.00	5,704.00	-	5,704.00
Total Capital Outlay	-	5,704.00	5,704.00	-	5,704.00
Total School Based Expenditures	6,232,744.11	(103,240.48)	6,129,503.63	5,723,392.15	406,111.48
Other Financing Sources:					
Operating Transfer In	\$ 6,232,622.00	\$ (103,240.48)	\$ 6,129,381.52	\$ 5,723,270.04	\$ (406,111.48)
Total Other Financing Sources	6,232,622.00	(103,240.48)	6,129,381.52	5,723,270.04	(406,111.48)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(122.11)	-	(122.11)	(122.11)	0.00
Fund Balances, July 1	122.11	-	122.11	122.11	-
Fund Balances, June 30	\$ (0.00)	\$ -	\$ (0.00)	\$ (0.00)	\$ 0.00

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: ANTHONY ROSSI ELEMENTARY SCHOOL

	For the Fiscal Year Ended June 30, 2024				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 420,282.00	\$ 20,124.00	\$ 440,406.00	\$ 440,406.00	\$ -
Grades 1-5 Salaries of Teachers	2,223,088.00	(145,869.06)	2,077,218.94	2,077,218.94	-
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	142,711.00	2,274.64	144,985.64	144,985.64	-
Other Purchased Services (400-500 series)	17,426.00	8,618.07	26,044.07	26,032.07	12.00
General Supplies	157,700.00	(7,284.86)	150,415.14	150,415.14	-
Total Regular Programs - Instruction	2,961,207.00	(122,137.21)	2,839,069.79	2,839,057.79	12.00
Learning and/or Language Disabilities:					
Salaries of Teachers	384,285.00	(3,250.00)	381,035.00	381,035.00	-
Other Salaries for Instruction	77,092.00	10.00	77,102.00	77,102.00	-
General Supplies	15,750.00	(6.24)	15,743.76	15,702.39	41.37
Other Objects	1,800.00	(182.37)	1,617.63	1,392.63	225.00
Total Learning and/or Language Disabilities	478,927.00	(3,428.61)	475,498.39	475,232.02	266.37
Resource Room/Resource Center:					
Salaries of Teachers	823,264.00	(8,802.00)	814,462.00	814,462.00	-
Other Salaries for Instruction	141,749.00	(55,165.86)	86,583.14	86,583.14	-
Purchased Professional-Educational Services		351,075.88	351,075.88	351,075.88	-
General Supplies	20,500.00	(7,301.14)	13,198.86	13,198.86	-
Other Objects	5,400.00	(2,255.86)	3,144.14	3,044.14	100.00
Total Resource Room/Resource Center	990,913.00	277,551.02	1,268,464.02	1,268,364.02	100.00
Autism:					
Other Salaries for Instruction		26,470.14	26,470.14	26,470.14	-
Total Autism	-	26,470.14	26,470.14	26,470.14	-
Total Special Education - Instruction	1,469,840.00	300,592.55	1,770,432.55	1,770,066.18	366.37
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	180,812.00	(2,575.00)	178,237.00	178,237.00	-
General Supplies	500.00		500.00	500.00	-
Total Basic Skills/Remedial - Instruction	181,312.00	(2,575.00)	178,737.00	178,737.00	-
Bilingual Education - Instruction:					
Salaries of Teachers	62,458.00	63,732.00	126,190.00	126,190.00	-
General Supplies	750.00	(80.22)	669.78	669.78	-
Total Bilingual Education - Instruction	63,208.00	63,651.78	126,859.78	126,859.78	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries	11,245.00	(218.00)	11,027.00	11,027.00	-
Supplies & Materials	500.00	(29.27)	470.73	470.73	-
Total School Sponsored Cocurricular Activities - Instruction	11,745.00	(247.27)	11,497.73	11,497.73	-
Total Instruction	4,687,312.00	239,284.85	4,926,596.85	4,926,218.48	378.37
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	30,756.00	(15,840.05)	14,915.95	14,915.95	-
Total Attendance and Social Work Services	30,756.00	(15,840.05)	14,915.95	14,915.95	-
Health Services:					
Salaries	90,406.00	668.75	91,074.75	91,074.75	-
Salaries of Social Services Coordinators	91,906.00		91,906.00	91,906.00	-
Supplies and Materials	1,950.00		1,950.00	1,950.00	-
Total Health Services	184,262.00	668.75	184,930.75	184,930.75	-
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	72,282.00		72,282.00	72,282.00	-
Supplies and Materials	400.00		400.00	400.00	-
Total Undistributed Expenditures - Guidance	72,682.00	-	72,682.00	72,682.00	-
Educational Media Services/School Library:					
Salaries	60,708.00		60,708.00	60,708.00	-
Supplies and Materials	2,550.00	3,785.51	6,335.51	6,335.51	-
Total Educational Media Services/School Library	63,258.00	3,785.51	67,043.51	67,043.51	-



**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: ANTHONY ROSSI ELEMENTARY SCHOOL

	For the Fiscal Year Ended June 30, 2024				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Undistributed Expenditures - Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 232,504.00	\$ (0.16)	\$ 232,503.84	\$ 232,503.84	\$ -
Salaries of Secretarial and Clerical Assistants	84,057.00	15,299.52	99,356.52	99,356.52	-
Other Purchased Services	8,800.00	(625.92)	8,174.08	8,174.08	-
Supplies and Materials	7,750.00	988.09	8,738.09	8,738.09	-
Other Objects	15,268.00	(15,268.00)	-	-	-
Total Undistributed Expenditures - Support Services School Admini:	348,379.00	393.53	348,772.53	348,772.53	-
Undistributed Expenditures - Custodial Services					
Salaries of Non-Instructional Aides	82,832.00	(2,895.51)	79,936.49	78,471.49	1,465.00
Total Undistributed Expenditures - Custodial Services	82,832.00	(2,895.51)	79,936.49	78,471.49	1,465.00
Undistributed Expenditures - Security					
Salaries	60,949.00	(13,222.20)	47,726.80	47,726.80	-
General Supplies	3,850.00	14,552.72	18,402.72	15,379.08	3,023.64
Total Undistributed Expenditures - Security	64,799.00	1,330.52	66,129.52	63,105.88	3,023.64
Total Undistributed Expenditures - Oper & Maint of Plant Serv	147,631.00	(1,564.99)	146,066.01	141,577.37	4,488.64
Undistributed Expenditures Before Unallocated Benefits	846,968.00	(12,557.25)	834,410.75	829,922.11	4,488.64
Unallocated Benefits:					
Group Insurance	1,755,890.00	(227,985.09)	1,527,904.91	1,527,904.91	-
Total Personal Services - Employee Benefits	1,755,890.00	(227,985.09)	1,527,904.91	1,527,904.91	-
Total Undistributed Expenditures	2,602,858.00	(240,542.34)	2,362,315.66	2,357,827.02	4,488.64
Total General Current Expense	7,290,170.00	(1,257.49)	7,288,912.51	7,284,045.50	4,867.01
Total School Based Expenditures	7,290,170.00	(1,257.49)	7,288,912.51	7,284,045.50	4,867.01
Other Financing Sources:					
Operating Transfer In	\$ 7,290,116.00	\$ (1,257.49)	\$ 7,288,858.51	\$ 7,287,393.51	\$ (1,465.00)
Total Other Financing Sources	7,290,116.00	(1,257.49)	7,288,858.51	7,287,393.51	(1,465.00)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(54.00)	-	(54.00)	3,348.01	3,402.01
Fund Balances, July 1	54.00	-	54.00	54.00	-
Fund Balances, June 30	\$ -	\$ -	\$ (0.00)	\$ 3,402.01	\$ 3,402.01

**CITY OF VINELAND SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2024**

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2024				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 279,655.00	\$ (2,150.00)	\$ 277,505.00	\$ 277,505.00	\$ -
Grades 1-5 Salaries of Teachers	1,891,515.00	(154,263.68)	1,737,251.32	1,737,251.32	-
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	115,377.00	1,284.86	116,661.86	116,661.86	-
Other Purchased Services	17,069.00	788.89	17,857.89	17,857.89	-
General Supplies	97,300.00	9,332.88	106,632.88	84,472.02	22,160.86
Textbooks	1,500.00	(1,077.57)	422.43	422.43	-
Total Regular Programs - Instruction	2,402,416.00	(146,084.62)	2,256,331.38	2,234,170.52	22,160.86
Resource Room/Resource Center:					
Salaries of Teachers	272,631.00	(1,800.00)	270,831.00	270,831.00	-
Other Salaries for Instruction	1,000.00	(1,000.00)	-	-	-
General Supplies	9,700.00	(18.98)	9,681.02	9,681.02	-
Total Resource Room/Resource Center	283,331.00	(2,818.98)	280,512.02	280,512.02	-
Autism:					
Salaries of Teachers	266,205.00	(17,518.80)	248,686.20	248,686.20	-
Other Salaries for Instruction	198,256.00	(97,871.18)	100,384.82	100,384.82	-
Purchased Professional-Educational Services	88,107.00	161,051.37	249,158.37	249,158.37	-
Other Purchased Services (400-500 series)	1,700.00	(1,700.00)	-	-	-
General Supplies	16,200.00	(15.91)	16,184.09	16,184.09	-
Other Objects	3,500.00	(440.41)	3,059.59	2,803.09	256.50
Total Autism	573,968.00	43,505.07	617,473.07	617,216.57	256.50
Total Special Education - Instruction	857,299.00	40,686.09	897,985.09	897,728.59	256.50
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	154,888.00	116,330.00	271,218.00	271,218.00	-
General Supplies	500.00	(500.00)	-	-	-
Total Basic Skills/Remedial - Instruction	155,388.00	115,830.00	271,218.00	271,218.00	-
Bilingual Education - Instruction:					
Salaries of Teachers	63,970.00	46,993.00	110,963.00	110,963.00	-
General Supplies	500.00	(19.26)	480.74	480.74	-
Total Bilingual Education - Instruction	64,470.00	46,973.74	111,443.74	111,443.74	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries	10,525.00	(343.00)	10,182.00	10,182.00	-
Supplies & Materials	1,000.00	(21.15)	978.85	978.85	-
Total School Sponsored Cocurricular Activities - Instruction	11,525.00	(364.15)	11,160.85	11,160.85	-
Total Instruction	3,491,098.00	57,041.06	3,548,139.06	3,525,721.70	22,417.36
Health Services:					
Salaries	84,732.00	418.75	85,150.75	85,150.75	-
Salaries of Social Services Coordinators	84,582.00		84,582.00	84,582.00	-
Other Purchased Services (400-500 series)	100.00	(100.00)	-	-	-
Supplies and Materials	3,000.00	88.42	3,088.42	3,088.42	-
Total Health Services	172,414.00	407.17	172,821.17	172,821.17	-
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	93,206.00	(225.00)	92,981.00	92,981.00	-
Supplies and Materials	1,500.00	(30.41)	1,469.59	1,469.59	-
Total Undistributed Expenditures - Guidance	94,706.00	(255.41)	94,450.59	94,450.59	-

**CITY OF VINELAND SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2024**

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

	For the Fiscal Year Ended June 30, 2024				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Educational Media Services/School Library:					
Salaries	\$ 71,382.00		\$ 71,382.00	\$ 71,382.00	-
Supplies and Materials	2,200.00	3,742.98	5,942.98	5,871.23	71.75
Total Educational Media Services/School Library	<u>73,582.00</u>	<u>3,742.98</u>	<u>77,324.98</u>	<u>77,253.23</u>	<u>71.75</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	237,221.00	2,999.80	240,220.80	240,220.80	-
Salaries of Secretarial and Clerical Assistants	90,122.00	(25,736.19)	64,385.81	64,385.81	-
Other Purchased Services	3,711.00	60.39	3,771.39	3,771.39	-
Supplies and Materials	8,000.00	(2.28)	7,997.72	7,997.72	-
Other Objects	13,046.00	(13,046.00)	-	-	-
Total Support Services School Administration	<u>352,100.00</u>	<u>(35,724.28)</u>	<u>316,375.72</u>	<u>316,375.72</u>	<u>-</u>
Other Operating and Maintenance of Plant					
Salaries	52,788.00	(1,682.26)	51,105.74	51,105.74	-
Total Other Operations and Maintenance of Plant Services	<u>52,788.00</u>	<u>(1,682.26)</u>	<u>51,105.74</u>	<u>51,105.74</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	21,374.00	(408.44)	20,965.56	20,965.56	-
General Supplies	300.00	1,211.82	1,511.82	1,511.82	-
Total Undistributed Expenditures - Security	<u>21,674.00</u>	<u>803.38</u>	<u>22,477.38</u>	<u>22,477.38</u>	<u>-</u>
Total Undistributed Expenditures - Oper & Maint of Plant Serv	<u>74,462.00</u>	<u>(878.88)</u>	<u>73,583.12</u>	<u>73,583.12</u>	<u>-</u>
Undistributed Expenditures Before Unallocated Benefits	<u>767,264.00</u>	<u>(32,708.42)</u>	<u>734,555.58</u>	<u>734,483.83</u>	<u>71.75</u>
Unallocated Benefits:					
Group Insurance	1,225,360.00	(16,040.47)	1,209,319.53	1,209,319.53	-
Total Personal Services - Employee Benefits	<u>1,225,360.00</u>	<u>(16,040.47)</u>	<u>1,209,319.53</u>	<u>1,209,319.53</u>	<u>-</u>
Total Undistributed Expenditures	<u>1,992,624.00</u>	<u>(48,748.89)</u>	<u>1,943,875.11</u>	<u>1,943,803.36</u>	<u>71.75</u>
Total General Current Expense	<u>5,483,722.00</u>	<u>8,292.17</u>	<u>5,492,014.17</u>	<u>5,469,525.06</u>	<u>22,489.11</u>
Total School Based Expenditures	<u>5,483,722.00</u>	<u>8,292.17</u>	<u>5,492,014.17</u>	<u>5,469,525.06</u>	<u>22,489.11</u>
Other Financing Sources:					
Operating Transfer In	\$ 5,483,622.00	\$ 8,292.17	\$ 5,491,914.17	\$ 5,491,842.42	\$ (71.75)
Total Other Financing Sources	<u>5,483,622.00</u>	<u>8,292.17</u>	<u>5,491,914.17</u>	<u>5,491,842.42</u>	<u>(71.75)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(100.00)	-	(100.00)	22,317.36	22,417.36
Fund Balances, July 1	<u>100.00</u>	<u>-</u>	<u>100.00</u>	<u>100.00</u>	<u>-</u>
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,417.36</u>	<u>\$ 22,417.36</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, 2024**

	Title I	Title I - SIA	IDEA	IDEA Preschool	ARP IDEA	Title II Immigrant	Title II	Title III	Title IV
<b>REVENUES:</b>									
Local Sources									
State Sources									
Federal Sources									
Total Revenues	\$ 3,467,202.36	\$ 1,253,747.84	\$ 2,780,179.81	\$ 103,276.95	\$ 29,450.00	\$ 5,525.00	\$ 426,509.66	\$ 208,794.17	\$ 4,146.51
	3,467,202.36	1,253,747.84	2,780,179.81	103,276.95	29,450.00	5,525.00	426,509.66	208,794.17	4,146.51
<b>EXPENDITURES:</b>									
Instruction:									
Teachers Salaries	75,282.00	181,100.12	189,635.87					73,431.89	
Other Salaries for Instruction			80,286.28	50,573.53					
Purchased Professional - Educational Services			65,861.09						
Tuition									
Other Purchased Services (400-500 series)			1,637,685.13			5,525.00			
Textbooks									
Other Objects									
Supplies	30,382.60	759,504.79	70,802.53	4,604.12				33,746.63	4,146.51
Total Instruction	105,664.60	996,223.39	2,044,270.90	55,177.65	-	5,525.00	-	107,178.52	4,146.51
Support Services:									
Salaries of Program Directors		150.00	62,742.59						
Salaries of Other Professional Staff			74,017.40						
Salaries of Secretarial and Clerical Staff									
Other Salaries									
Salaries - Community Parent Involvement									
Salaries of Master Teachers									
Other Support Services - Employee Benefits	905,945.97	12,364.53	112,470.19	42,976.66	29,450.00			73,255.13	
Purchased Professional - Technical Services			376,418.40				39,276.53		
Purchased Professional - Educational Services		61,220.25							
Contracted Pre-K									
Purchased Professional - Educational Services - Head Start									
Other Purchased Professional Services		16,202.39					3,040.00	14,465.00	
Other Purchased Services (400-500 series)									
Rentals									
Contracted Services - Transportation									
Travel									
Other Objects			860.00						
Supplies & Materials	24,116.23	149,325.47	109,400.33	5,122.64			2,400.00	13,895.52	
Total Support Services	930,082.20	239,262.64	735,908.91	48,099.30	29,450.00	-	44,716.53	101,615.65	-
Facilities Acquisitions and Construction Services:									
Buildings									
Instructional Equipment		13,201.71							
Non - Instructional Equipment		5,060.10							
Total Facilities Acquisitions and Const. Services:		18,261.81	-	-	-	-	-	-	-
Other Financing Sources (Uses)									
Transfer from General Fund	(2,431,475.56)	-	-	-	-	-	(381,793.13)	-	-
Contribution to School Based Budgets	(2,431,475.56)	-	-	-	-	-	(381,793.13)	-	-
Total Outflows	3,467,202.36	1,253,747.84	2,780,179.81	103,276.95	29,450.00	5,525.00	426,509.66	208,794.17	4,146.51
Excess (Deficiency) of Revenues Over (Under)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures and Other Financing Sources (Uses)									

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
**For the Year Ended June 30, 2024**

	Perkins	ARP Beyond School Day	ARP ESSER III	ARP Summer Learning	ARP Mental Health	ARP Homeless	ARP High Impact	ARP Dual Enroll	ARP Accelerated Learning
<b>REVENUES:</b>									
Local Sources									
State Sources									
Federal Sources									
Total Revenues	\$ 52,201.32	\$ 72,545.00	\$ 4,187,097.30	\$ 20,104.31	\$ 81,666.85	\$ 98,807.35	\$ 185,544.01	\$ 33,527.66	\$ 360,451.60
	52,201.32	72,545.00	4,187,097.30	20,104.31	81,666.85	98,807.35	185,544.01	33,527.66	360,451.60
<b>EXPENDITURES:</b>									
Instruction:									
Teachers Salaries	1,000.00	44,903.75	453,903.00				91,140.00		58,221.25
Other Salaries for Instruction	9,080.00					86,693.50	19,470.00		
Purchased Professional - Educational Services									
Tuition								8,700.00	
Textbooks	1,570.48		712,273.56						
Other Objects	18,573.91	24,220.00	435,506.96		10,703.33	1,736.85	66,632.08	24,827.66	237,137.09
Supplies									
Total Instruction	30,224.39	69,123.75	1,601,683.52	-	10,703.33	88,430.35	177,242.08	33,527.66	295,358.34
Support Services:									
Salaries of Program Directors	8,200.00		7,500.00						
Salaries of Other Professional Staff									
Salaries of Secretarial and Clerical Staff			167,431.13	18,700.00					
Other Salaries									
Salaries - Community Parent Involvement									
Salaries of Master Teachers									
Other Support Services - Employee Benefits	703.80	3,421.25	523,988.40	1,404.31			8,301.93		4,293.26
Purchased Professional - Technical Services	3,205.00				50,375.00	2,412.50			60,800.00
Purchased Professional - Educational Services			14,308.21						
Contracted Pre-K									
Purchased Professional - Educational Services - Head Start									
Other Purchased Professional Services									
Other Purchased Services (400-500 series)	1,450.00								
Rentals									
Contracted Services - Transportation									
Travel									
Other Objects			52,116.74			7,964.50			
Supplies & Materials			2,165.93		20,588.52				
Total Support Services	13,558.80	3,421.25	767,490.41	20,104.31	70,963.52	10,377.00	8,301.93	-	65,093.26
Facilities Acquisitions and Construction Services:									
Buildings									
Instructional Equipment	8,418.13		1,817,923.37						
Non - Instructional Equipment									
Total Facilities Acquisitions and Const. Services:	8,418.13	-	1,817,923.37	-	-	-	-	-	-
Other Financing Sources (Uses)									
Transfer from General Fund									
Contribution to School Based Budgets									
Total Outflows	52,201.32	72,545.00	4,187,097.30	20,104.31	81,666.85	98,807.35	185,544.01	33,527.66	360,451.60
Excess (Deficiency) of Revenues Over (Under)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures and Other Financing Sources (Uses)									

See Accompanying Auditor's Report



**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
**For the Year Ended June 30, 2024**

	Non-Public								
	Corrective Speech	Examination & Classification	Compensatory Education	Textbooks	ESL	Nursing	Security Aid	Technology Aid	Supplemental Instruction
REVENUES:									
Local Sources									
State Sources	\$ 39,990.00	\$ 62,205.00	\$ 152,347.00	\$ 18,898.07	\$ 25,367.76	\$ 49,200.00	\$ 44,000.00	\$ 10,671.47	\$ 44,604.00
Federal Sources									
Total Revenues	39,990.00	62,205.00	152,347.00	18,898.07	25,367.76	49,200.00	44,000.00	10,671.47	44,604.00
EXPENDITURES:									
Instruction:									
Teachers Salaries									
Other Salaries for Instruction									
Purchased Professional - Educational Services	39,990.00	62,205.00	152,347.00		25,367.76	49,200.00			44,604.00
Tuition									
Textbooks				18,898.07					
Other Objects									
Supplies									
Total Instruction	39,990.00	62,205.00	152,347.00	18,898.07	25,367.76	49,200.00	-	10,671.47	44,604.00
Support Services:									
Salaries of Program Directors									
Salaries of Other Professional Staff									
Salaries of Secretarial and Clerical Staff									
Other Salaries									
Salaries - Community Parent Involvement									
Salaries of Master Teachers									
Other Support Services - Employee Benefits									
Purchased Professional - Technical Services									
Purchased Professional - Educational Services									
Contracted Pre-K									
Purchased Professional - Educational Services - Head Start									
Other Purchased Professional Services									
Other Purchased Services (400-500 series)									
Rentals									
Contracted Services - Transportation									
Travel							44,000.00		
Other Objects									
Supplies & Materials							44,000.00		-
Total Support Services	-	-	-	-	-	-	-	-	-
Facilities Acquisitions and Construction Services:									
Buildings									
Instructional Equipment									
Non - Instructional Equipment									
Total Facilities Acquisitions and Const. Services:	-	-	-	-	-	-	-	-	-
Other Financing Sources (Uses)									
Transfer from General Fund									
Contribution to School Based Budgets									
Total Outflows	39,990.00	62,205.00	152,347.00	18,898.07	25,367.76	49,200.00	44,000.00	10,671.47	44,604.00
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
**For the Year Ended June 30, 2024**

	Preschool Education Aid	SDA Grant	Family Friendly Centers	NJ Youth Corps	DECE Wrap Around	CCOET WIA	NJSG	Holocaust Trip	Thrive Grant
<b>REVENUES:</b>									
Local Sources	\$ 18,550,937.01	\$ 3,439,771.61	\$ 50,214.38	\$ 499,013.66	\$ 136,259.20	\$ 1,491.20	\$ 79,178.90	\$ 5,401.17	\$ 48,260.00
State Sources									
Federal Sources									
Total Revenues	18,550,937.01	3,439,771.61	50,214.38	499,013.66	136,259.20	1,491.20	79,178.90	5,401.17	48,260.00
<b>EXPENDITURES:</b>									
Instruction:									
Teachers Salaries	1,572,627.96		26,425.00	118,243.50		610.00			
Other Salaries for Instruction	109,400.59								
Purchased Professional - Educational Services	720,357.12								
Tuition	550,564.00								
Other Purchased Services (400-500 series)	-								
Textbooks									
Other Objects									
Supplies	162,148.27			32,347.78		881.20		5,401.17	
Total Instruction	3,115,097.94	-	26,425.00	150,591.28	-	1,491.20	-	5,401.17	-
Support Services:									
Salaries of Program Directors	290,055.80		6,885.00						
Salaries of Other Professional Staff	171,242.93		7,512.50	190,911.87					
Salaries of Secretarial and Clerical Staff	127,633.51								
Other Salaries	264,547.86			46,070.00					
Salaries - Community Parent Involvement	-								
Salaries of Master Teachers	749,784.06								
Other Support Services - Employee Benefits	1,410,244.00		2,402.83	90,408.68					
Purchased Professional - Technical Services				4,500.00					
Purchased Professional - Educational Services	2,900.00								
Contracted Pre-K	12,393,560.33								
Purchased Professional - Educational Services - Head Start	487,009.00								
Other Purchased Professional Services	121,500.49								
Other Purchased Services (400-500 series)									
Rentals	116,453.22								
Contracted Services - Transportation	63,119.18								
Travel	1,394.31			2,094.17					
Other Objects				9,498.62					
Supplies & Materials	32,662.66		6,989.05	4,939.04	136,259.20				48,260.00
Total Support Services	16,232,107.35	-	23,789.38	348,422.38	136,259.20	-	-	-	48,260.00
Facilities Acquisitions and Construction Services:									
Buildings		1,959,761.61							
Instructional Equipment	108,661.72	1,480,010.00							
Non - Instructional Equipment	-						79,178.90		
Total Facilities Acquisitions and Const. Services:	108,661.72	3,439,771.61	-	-	-	-	79,178.90	-	-
Other Financing Sources (Uses)									
Transfer from General Fund	904,930.00								
Contribution to School Based Budgets	904,930.00								
Total Outflows	18,550,937.01	3,439,771.61	50,214.38	499,013.66	136,259.20	1,491.20	79,178.90	5,401.17	48,260.00
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
**For the Year Ended June 30, 2024**

	CSSO	PLTW Grant	Vineland Municipal Alliance	Student Activity Account Funds	Scholarship Funds	Totals 2024
<b>REVENUES:</b>						
Local Sources	\$ 4,650.00	\$ 57,600.00	\$ 3,635.00	\$ 839,920.86	\$ 32,184.41	\$ 1,070,830.34
State Sources						23,124,970.36
Federal Sources						13,370,777.70
Total Revenues	4,650.00	57,600.00	3,635.00	839,920.86	32,184.41	37,566,578.40
<b>EXPENDITURES:</b>						
Instruction:						
Teachers Salaries						2,886,524.34
Other Salaries for Instruction						259,730.40
Purchased Professional - Educational Services						1,262,123.95
Tuition						559,264.00
Other Purchased Services (400-500 series)						1,692,410.13
Textbooks						731,171.63
Other Objects	4,650.00	50,868.75				1,570.48
Supplies	4,650.00	50,868.75	-	-		1,989,493.70
Total Instruction						9,382,288.63
Support Services:						
Salaries of Program Directors						286,940.80
Salaries of Other Professional Staff		4,331.25				452,591.14
Salaries of Secretarial and Clerical Staff						201,650.91
Other Salaries						496,748.99
Salaries - Community Parent Involvement						-
Salaries of Master Teachers						749,784.06
Other Support Services - Employee Benefits						3,192,160.94
Purchased Professional - Technical Services						459,448.40
Purchased Professional - Educational Services						185,417.49
Contracted Pre-K						12,393,560.33
Purchased Professional - Educational Services - Head Start						487,009.00
Other Purchased Professional Services		2,400.00				121,500.49
Other Purchased Services (400-500 series)						37,557.39
Rentals						116,453.22
Contracted Services - Transportation						63,119.18
Travel						3,488.48
Other Objects				830,184.82	27,128.34	919,788.52
Supplies & Materials			3,635.00			611,724.09
Total Support Services		6,731.25	3,635.00	830,184.82	27,128.34	20,788,943.43
Facilities Acquisitions and Construction Services:						
Buildings						3,777,684.98
Instructional Equipment						1,610,291.56
Non - Instructional Equipment						84,239.00
Total Facilities Acquisitions and Const. Services:						5,472,215.54
Other Financing Sources (Uses)						
Transfer from General Fund						904,930.00
Contribution to School Based Budgets						(2,813,268.69)
Total Outflows						(1,908,338.69)
Excess (Deficiency) of Revenues Over (Under)	4,650.00	57,600.00	3,635.00	830,184.82	27,128.34	37,551,786.29
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ 9,736.04	\$ 5,056.07	\$ 14,792.11

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Schedule of Preschool Education Aid**  
**Budgetary Basis**  
**For the Year Ended June 30, 2024**

	District-Wide Total		Total	
	Budgeted	Actual	Variance	
<b>EXPENDITURES:</b>				
Instruction:				
Salaries of Teachers	\$ 1,749,447.00	\$ 1,572,627.96	\$ 176,819.04	
Other Salaries for Instruction	144,952.50	109,400.59	35,551.91	
Purchased Professional - Educational Services	720,412.50	720,357.12	55.38	
Tuition	632,025.00	550,564.00	81,461.00	
Other Purchased Services (400-500 series)			-	
Supplies	193,461.00	162,148.27	31,312.73	
Total Instruction	3,440,298.00	3,115,097.94	325,200.06	
Support Services:				
Salaries of Program Directors	290,079.00	290,055.80	23.20	
Salaries of Other Professional Staff	203,165.00	171,242.93	31,922.07	
Salaries of Secretarial and Clerical Staff	128,642.00	127,633.51	1,008.49	
Other Salaries	277,140.00	264,547.86	12,592.14	
Salaries of Master Teachers	784,942.00	749,784.06	35,157.94	
Other Support Services - Employee Benefits	1,410,244.00	1,410,244.00	-	
Contracted Pre-K	12,478,327.00	12,393,560.33	84,766.67	
Purchased Professional - Educational Services - Head Start	610,610.00	487,009.00	123,601.00	
Purchased Professional - Educational Services	5,000.00	2,900.00	2,100.00	
Other Purchased Professional Services	127,500.00	121,500.49	5,999.51	
Rentals	168,000.00	116,453.22	51,546.78	
Contracted Services - Transportation	194,235.00	63,119.18	131,115.82	
Travel	2,750.00	1,394.31	1,355.69	
Other Objects	5,000.00	-	5,000.00	
Supplies and Materials	40,000.00	32,662.66	7,337.34	
Total Support Services	16,725,634.00	16,232,107.35	493,526.65	
Facilities Acquisition and Construction Services				
Instructional Equipment	123,788.00	108,661.72	15,126.28	
Non-Instructional Equipment			-	
Total Facilities Acquisition and Construction Ser.	123,788.00	108,661.72	15,126.28	
Total Expenditures	\$ 20,289,720.00	\$ 19,455,867.01	\$ 833,852.99	

**CALCULATION OF BUDGET & CARRYOVER**

Total 2023-24 Preschool Education Aid Allocation	\$ 18,922,178.00
Add: Actual Carryover June 30, 2023	1,124,078.59
	20,046,256.59
Add: Budgeted Transfer from the General Fund	904,930.00
Total Preschool Education Aid Funds Available for 2023/2024 Budget	20,951,186.59
Less: 2023/2024 Budgeted Preschool Education Aid - Prior Year Budget Carryover	(20,289,720.00)
Available & Unbudgeted Preschool Education Aid Funds, June 30, 2024	661,466.59
Add: June 30, 2024 Unexpended Preschool Education Aid	833,852.99
2023-2024 Carryover - Preschool Education Aid	\$ 1,495,319.58
2023-24 Preschool Education Carryover Budgeted for Preschool Programs 2024-2025	\$ 661,466.00

## **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, 2024**

Revenues and Other Financing Sources:	
State Sources - SDA Grants	\$ 1,820,499.67
Total Revenues and Other Financing Sources	<u>1,820,499.67</u>
Expenditures and Other Financing Uses:	
Purchased Professional and Technical Services	1,820,499.67
Total Expenditures and Other Financing Uses	<u>1,820,499.67</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-
Fund Balance, July 1	101,402.93
Fund Balance, June 30	\$ <u><u>101,402.93</u></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, 2024**

	Prior Year	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources -- SDA Grant	\$ 11,780,006.66	\$ 624,433.52	\$ 12,404,440.18	\$ 12,404,440.18
Total Revenues and Other Financing Sources	<u>11,780,006.66</u>	<u>624,433.52</u>	<u>12,404,440.18</u>	<u>12,404,440.18</u>
Expenditures and Other Financing Uses:				
Purchased Professional and Technical Services	1,695,972.42	624,433.52	2,320,405.94	2,320,405.94
Construction services	9,987,691.56		9,987,691.56	10,084,034.24
Total Expenditures and Other Financing Uses	<u>11,683,663.98</u>	<u>624,433.52</u>	<u>12,308,097.50</u>	<u>12,404,440.18</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ <u>96,342.68</u>	\$ <u>-</u>	\$ <u>96,342.68</u>	\$ <u>-</u>
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	2,961,914.22			
Revised Authorized Cost	12,404,440.18			
Percentage Increase over Original Authorized Cost	31.37%			
Percentage Completion	100%			
Original Target Completion Date	2005			
Revised Target Completion Date	2024			



**CITY OF VINELAND SCHOOL DISTRICT**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balance, and Project Status - Budgetary Basis**  
**Lincoln Avenue (Pilla) Middle School**  
**From Inception and for the Fiscal Year Ended June 30, 2024**

	Prior Year	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources -- SDA Grant	\$ 44,595,142.01	\$ 983,071.80	\$ 45,578,213.81	\$ 45,578,213.81
Total Revenues and Other Financing Sources	<u>44,595,142.01</u>	<u>983,071.80</u>	<u>45,578,213.81</u>	<u>45,578,213.81</u>
Expenditures and Other Financing Uses:				
Purchased Professional and Technical Services	3,794,103.58	983,071.80	4,777,175.38	4,782,235.63
Construction services	40,795,978.18		40,795,978.18	40,795,978.18
Total Expenditures and Other Financing Uses	<u>44,590,081.76</u>	<u>983,071.80</u>	<u>45,573,153.56</u>	<u>45,578,213.81</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ <u>5,060.25</u>	\$ <u>-</u>	\$ <u>5,060.25</u>	\$ <u>-</u>
Additional Project Information:				
Project Number	5390-N02-02-0245			
Grant Date	2016			
Bond Authorization Date	N/A			
Bonds Authorized	-			
Bonds Issued	-			
Original Authorized Cost	45,382,023.85			
Additional Authorized Cost	196,189.96			
Revised Authorized Cost	45,578,213.81			
Percentage Increase over Original Authorized Cost	0.43%			
Percentage Completion	100%			
Original Target Completion Date	2022			
Revised Target Completion Date	2024			

**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, 2024**

	Prior Year	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources -- SDA Grant	\$ 17,942,514.03	\$ 212,994.35	\$ 18,155,508.38	\$ 18,155,508.38
Total Revenues and Other Financing Sources	<u>17,942,514.03</u>	<u>212,994.35</u>	<u>18,155,508.38</u>	<u>18,155,508.38</u>
Expenditures and Other Financing Uses:				
Purchased Professional and Technical Services	1,269,132.63	212,994.35	1,482,126.98	1,482,126.98
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>212,994.35</u>	<u>18,155,508.38</u>	<u>18,155,508.38</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
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	151,545.13			
Revised Authorized Cost	18,155,508.38			
Percentage Increase over Original Authorized Cost	0.84%			
Percentage Completion	100%			
Original Target Completion Date	2006			
Revised Target Completion Date	2024			

CITY OF VINELAND SCHOOL DISTRICT  
Capital Projects Fund  
Summary Schedule of Project Expenditures  
For the Fiscal Year Ended June 30, 2024

Project Title / Issue	Original Date	Appropriations	Expenditures to Date		Unexpended Balance 06/30/24
			Prior Years	Current Year	
SDA Grants: (SDA Managed Projects)					
Vineland Senior High School South	2002	\$ 12,404,440.18	\$ 11,683,663.98	\$ 624,433.52	\$ 96,342.68
Petway School	2004	18,155,508.38	17,942,514.03	212,994.35	(0.00)
Lincoln Avenue (Pilla) Middle School	2016	45,578,213.81	44,590,081.76	983,071.80	5,060.25
Total		<u>\$ 76,138,162.37</u>	<u>\$ 74,216,259.77</u>	<u>\$ 1,820,499.67</u>	<u>\$ 101,402.93</u>



## **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.

**Reading Recovery Fund** - This fund provides for the operation of the Reading Recovery program.

**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, 2024**

Description	Amount of Original Issue	Balance June 30, 2023	Issued Current Year	Retired Current Year	Balance June 29, 2024
19-20 10-54 Passenger Buses	\$ 937,390.20	\$ 283,389.50	\$	134,071.34	\$ 149,318.16
20-21 22-54 Passenger Buses/6 Special Ed Buses	2,931,114.00	1,665,293.99		431,633.57	1,233,660.42
20-21 Other Vehicles	731,570.00	298,636.39		148,061.79	150,574.60
20-21 Bus Yard	3,165,000.00	1,290,000.00		640,000.00	650,000.00
21-22 28 Buses	2,788,015.20	2,001,493.85		387,800.67	1,613,693.18
23-24 Buses & Vans	4,000,000.00		4,000,000.00	811,606.79	3,188,393.21
	\$ 5,538,813.73	\$ 5,538,813.73	\$ 4,000,000.00	\$ 2,553,174.16	\$ 6,985,639.57



## **Statistical Section**



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

*Unaudited*

	2015	2016	2017	2018	Fiscal Year Ending June 30, 2019	2020	2021	2022	2023	2024
<b>Governmental activities</b>										
Invested in capital assets, net of related debt	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	168,948,531.49
Restricted	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	33,413,114.51
Unrestricted	(78,110,885.29)	(83,305,199.00)	(87,982,122.57)	(83,066,389.16)	(83,066,389.16)	(83,040,312.24)	(78,950,620.48)	(68,112,602.55)	(63,484,387.75)	(58,119,227.15)
Total governmental activities net position	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	144,242,418.85
<b>Business-type activities</b>										
Invested in capital assets, net of related debt	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	310,329.81
Unrestricted	(625,373.19)	(362,521.00)	(499,913.34)	(536,935.21)	(5,309,079.35)	(693,762.69)	(260,223.16)	2,175,419.64	2,495,161.60	3,163,488.66
Total business-type activities net position	(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	3,473,818.47
<b>District-wide</b>										
Invested in capital assets, net of related debt	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	169,258,861.30
Restricted	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	33,413,114.51
Unrestricted	(78,736,258.48)	(83,667,720.00)	(88,482,035.91)	(83,603,324.37)	(88,375,468.91)	(83,734,074.93)	(79,210,843.64)	(65,937,182.91)	(60,969,226.15)	(54,955,738.49)
Total district net position	81,613,256.40	79,274,505.00	92,506,929.78	111,673,438.23	106,824,492.65	103,995,182.06	115,054,103.61	129,754,210.41	142,039,568.26	147,716,237.32

(1)

(2)

(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*

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Expenses</b>										
Governmental activities										
Instruction										
Regular	75,282,083.54	78,683,328.00	85,571,974.51	85,605,963.06	78,593,926.34	71,952,296.13	87,406,505.59	86,186,710.30	82,063,316.31	78,170,714.06
Special education	27,419,487.75	29,551,705.00	30,539,197.22	32,022,680.71	28,866,523.43	28,879,260.81	30,041,805.56	30,061,295.99	28,787,359.32	29,718,658.81
Other special education	9,018,734.57	9,119,523.00	9,372,179.12	9,462,226.56	8,734,138.95	6,523,639.63	7,063,717.17	6,337,294.67	5,965,248.95	6,904,141.11
Other instruction	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	2,321,272.93
Nonpublic school programs										
Adult/continuing education programs										
Support Services:										
Tuition	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	4,065,577.30
Student & instruction related services	51,554,941.40	52,595,405.00	54,726,133.82	58,668,080.52	53,771,028.11	49,461,636.33	56,188,078.28	53,716,106.73	51,020,921.94	59,526,144.05
General administration	9,235,347.87	8,916,286.00	9,926,208.24	10,188,456.41	8,690,725.77	7,693,836.10	8,472,428.48	6,341,802.40	6,345,145.47	6,169,761.63
School Administrative Services	7,853,123.27	8,091,946.00	7,835,763.78	7,880,671.77	7,017,757.31	6,607,260.86	6,866,444.92	5,550,421.93	5,519,349.93	6,330,948.88
Central Services										
Administrative information technology										
Plant Operations and Maintenance	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	21,508,852.78
Pupil transportation	13,454,580.25	15,073,798.00	15,824,485.71	16,433,296.99	16,950,473.34	12,989,540.19	12,161,868.62	13,681,328.77	13,290,404.15	12,922,404.75
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	1,100.00									
Transfer to Charter School	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	5,311,137.00
Interest on long-term debt								46,809.77	86,176.88	90,902.91
Unallocated depreciation										
Total governmental activities expenses	231,878,210.87	237,058,901.00	256,591,225.02	264,123,135.81	252,722,601.47	235,711,968.35	247,904,626.02	240,855,478.91	228,668,972.04	233,040,516.21
Business-type activities:										
Food service	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	7,187,078.57
Child Care										
Supplemental Educational Services										
Business-type activities expense	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	7,187,078.57
Total district expenses	238,388,226.46	243,349,344.00	263,004,617.13	270,399,212.97	259,067,293.47	241,010,616.13	251,440,310.67	246,637,524.91	235,618,507.57	240,227,594.78
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
Instruction (tuition)	1,927,111.36	1,391,590.00	745,394.30	1,089,116.99	888,353.91	942,206.65	940,246.79	1,289,261.19	1,337,507.84	1,751,293.90
Internal Service Fund			5,262,619.51	6,291,407.02	7,024,864.68	6,871,672.77	2,749,953.37	7,253,534.34		
Operating grants and contributions	59,449,345.05	72,466,859.00	102,584,983.63	113,157,209.89	79,779,609.80	60,751,177.20	91,797,025.23	75,997,817.93	67,253,892.04	60,883,642.57
Capital grants and contributions										
Total governmental activities program revenues	61,376,456.41	73,858,449.00	108,592,997.44	120,537,733.90	87,693,028.39	68,565,056.62	95,487,225.39	84,540,613.46	68,591,399.88	62,634,936.47
<b>Program Revenues (cont'd)</b>										
Business-type activities:										
Charges for services:										
Food service	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	1,345,195.70
Child care										
Supplemental Educational Services										
Operating grants and contributions	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	6,179,596.77
Capital grants and contributions										
Total business-type activities program revenues	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	7,524,792.47
Total district program revenues	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	76,022,133.96	70,169,728.94
<b>Net (Expense)/Revenue</b>										
Governmental activities	(170,501,754.46)	(163,200,452.00)	(147,998,227.58)	(143,585,401.91)	(165,029,573.08)	(167,146,909.73)	(152,417,400.63)	(156,314,865.45)	(160,077,572.16)	(170,405,579.74)
Business-type activities	(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	337,713.90
Total district-wide net expense	(171,062,737.79)	(163,251,383.00)	(148,128,775.05)	(143,803,754.64)	(165,205,244.03)	(167,263,066.31)	(152,046,345.17)	(153,941,925.35)	(159,596,373.61)	(170,067,865.84)

See Accompanying Auditor's Report

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>General Revenues and Other Changes in Net Assets</b>										
Governmental activities:										
Property taxes levied for general purposes, net	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	29,849,146.00
Federal and State Aid Not Restricted	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	143,430,137.90
Miscellaneous income	2,060,076.70	727,868.00	608,762.13	1,485,632.48	1,339,425.79	1,241,657.37	838,155.34	961,602.18	1,915,957.18	2,048,773.76
Capital Contributions	(250,000.00)	(250,000.00)		(125,777.42)	-	-	-	-	-	-
Special Item - Loss on disposition of assets	161,653,910.72	160,625,915.00	161,356,275.02	162,839,024.23	162,034,634.20	162,758,800.68	(2,338,492.93)	(2,338,492.93)	171,879,233.12	175,328,057.66
Total governmental activities										
Business-type activities:										
Miscellaneous	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	78,268.83
Cancellation of Prior Year Payable										511,001.30
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	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	(172,792.89)
Total business-type activities	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	171,881,731.68	175,744,534.90
Total district-wide										
<b>Change in Net Position</b>										
Governmental activities	(8,847,843.74)	(2,574,537.00)	13,358,047.44	19,253,622.32	(2,994,938.88)	(4,388,109.05)	9,449,433.23	9,060,047.51	11,801,660.96	4,922,477.92
Business-type activities	(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	754,191.14
Total district	(9,153,225.05)	(2,338,752.00)	13,232,425.10	19,165,508.45	(3,180,498.83)	(4,497,756.93)	9,820,896.62	11,433,613.87	12,285,358.07	5,676,669.06

Source: ACFR, A-2

See Accompanying Auditor's Report

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Restricted	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	30,465,825.61
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	1,547,319.66	2,626,321.23	6,478,402.35	2,627,799.55
Unassigned	(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)	(9,148,391.17)
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-
Total general fund	<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>	<u>\$ 23,945,233.99</u>
All Other Governmental Funds										
Restricted	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	716,387.57
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue fund	(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)	(396,898.22)
Permanent fund	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	<u>\$ (359,564.18)</u>	<u>\$ (574,427.00)</u>	<u>\$ (370,524.58)</u>	<u>\$ (274,788.90)</u>	<u>\$ (535,679.14)</u>	<u>\$ (645,275.87)</u>	<u>\$ 5,474,816.85</u>	<u>\$ (198,073.66)</u>	<u>\$ 92,360.97</u>	<u>\$ 319,489.35</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*

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Revenues</b>										
Tax levy	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	29,849,146.00
Tuition charges	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	1,751,293.90
Miscellaneous	2,154,499.99	788,045.00	643,374.74	1,550,757.48	1,424,863.62	1,330,824.48	1,036,226.34	1,347,284.17	2,863,155.84	3,050,725.20
Federal sources	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	28,408,698.85	20,397,529.59
State sources	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	202,983,535.44
Local sources										
Total revenue	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	258,032,230.13
<b>Expenditures</b>										
Instruction										
Regular instruction	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	54,259,938.79
Special education instruction	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	20,628,346.91
Other special instruction	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	4,792,309.73
Other instruction	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	1,611,244.42
Adult/continuing education										
Support Services:										
Tuition	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	4,065,577.30
Student & inst. related services	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	41,318,350.12
General administration	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	5,356,327.75
School administrative services	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	5,496,263.74
Central services										
Admin. information technology										
Plant operations and maintenance	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	18,673,082.01
Pupil transportation	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	13,435,247.20
Other Support Services										
Employee benefits	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	75,617,071.56
Special Schools	1,100.00									
Transfer to Charter School	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	5,311,137.00
Capital outlay	3,146,385.06	8,663,250.00	23,047,728.10	23,361,432.21	7,136,975.88	61,203.65	1,207,002.19	6,032,171.74	15,449,886.78	7,179,405.37
Total expenditures	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	257,744,301.90
Excess (Deficiency) of revenues over (under) expenditures	(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)	287,928.23
<b>Other Financing sources (uses)</b>										
Transfers in										
Transfers out	-	-	-	-	-	-	-	-	-	-
Prior Year Grantor Adjustment	(250,000.00)	(250,000.00)	-	(125,777.42)	-	-	1,201,322.00	-	-	170,694.17
Total other financing sources (uses)	(250,000.00)	(250,000.00)	-	(125,777.42)	-	-	1,201,322.00	-	-	170,694.17
Net change in fund balances	(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)	458,622.40
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

See Accompanying Auditor's Report

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

Description	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
AlphaBest										
Advertising Fees - Buses			17,823.84	16,859.00	7,499.83	11,483.66		9,685.97	\$ 123,716.27	\$ 6,651.31
Auction Proceeds						757.25	1,919.45		7,250.49	4,909.97
Book Fines	3,076.05	1,844.00	2,965.05	2,226.00	2,803.63	244.48	22.59			5,205.00
Career Counsel Settlements						500.00				
Cancellation of Prior Year Payables										
Collections - Prior Year's Fees										
Copies						15.00				
Energy Curtailment				22,729.98		23,409.43			24,546.17	
E-Rate Refunds				145,332.27	124,259.16	45,120.00				
Fines						10.00				
GED Testing Fees	300.00									
General Election						2,100.00				
GOV Deals						8,025.31				15,286.18
Interest on Investments	98,622.28	84,374.00	89,938.72	88,516.00	97,029.16	68,004.82	24,108.78	20,722.31	18,274.42	979,407.88
OPRA Requests						534.18				
Other	424,850.99	323,136.00	15,166.55	19,876.96	179,431.30	62,417.08	202,356.29	666,467.99	1,124,009.89	73,028.33
Printing Fees						98.00				
Prior Year Refunds							155,406.31	132,203.36	296,115.95	125,609.67
Proceeds - School Sale							36,614.30			
Refunds	1,490,139.00	274,872.00	178,297.70	223,010.00	67,791.94	132,149.43				
Rentals	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	44,813.18
Restitution						322.00				
Sale of Property				693,250.00	612,775.00	521,782.20	299,788.33	56,412.08	175,953.00	13,672.20
Sale of Vehicle						2,000.00				
Scrap Metal Proceeds				2,928.55	1,752.03	2,190.17		817.00	571.20	1,358.09
Television - CC Tech						43,000.00				
Transcripts						588.65				
Warehouse Rentals							37,880.39	27,039.46		29,767.56
Wood Street School							42,857.16			
Transportation Fees							16,851.74	43,511.51	91,967.73	33,854.95
			253,016.14	196,504.00	154,394.38	139,302.64				
			\$ 608,491.97	\$ 1,485,367.76	\$ 1,339,155.97	\$ 1,241,385.69	\$ 838,255.34	\$ 961,602.18	\$ 1,915,957.16	\$ 2,048,773.76
	\$ 2,059,806.66	\$ 727,869.00	\$	\$	\$	\$	\$	\$	\$	\$

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>
2015	51,454,700	2,519,843,200	62,584,200	4,754,500	902,169,700	265,516,800	117,284,000	3,923,607,100	13,791,700	10,145,097	3,919,960,497	4,029,537,591	0.566
2016	51,321,000	2,530,586,400	52,085,100	4,722,800	892,167,900	256,906,600	111,787,000	3,899,576,800	12,695,400	9,575,787	3,896,457,187	4,205,650,115	0.581
2017	51,680,600	2,535,566,900	51,511,500	4,706,800	862,766,800	249,865,900	111,567,700	3,867,666,200	12,698,100	-	3,854,968,100	4,111,012,539	0.599
2018	50,549,800	2,541,229,400	50,894,500	4,681,900	843,347,100	234,393,000	110,943,600	3,836,039,300	13,944,300	-	3,822,095,000	4,154,327,413	0.622
2019	51,663,100	2,542,578,900	50,080,200	4,599,900	857,760,300	238,590,200	108,893,300	3,854,165,900	15,939,100	-	3,838,226,800	4,153,599,156	0.644
2020	49,118,500	2,547,575,400	49,614,200	4,687,700	841,739,200	247,273,900	108,893,300	3,848,902,200	16,156,700	-	3,832,745,500	3,989,113,995	0.671
2021	51,219,500	2,557,141,900	47,404,700	4,570,900	822,883,500	256,354,800	109,099,400	3,848,674,700	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
2024	56,076,500	2,599,287,000	42,463,500	4,536,800	839,794,000	303,899,700	108,859,400	3,954,916,900	16,392,400	-	3,954,916,900	5,415,179,291	0.811

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

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

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

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

**c** Tax rates are per \$100

**R** = Revaluation

**Source: Municipal Tax Assessor**

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

Fiscal Year Ended June 30,	City of Vineland School District Direct Rate (From J-6)				Overlapping Rates				Total Direct and Overlapping Tax Rate
	General		Direct School Tax Rate	City of Vineland	Cumberland County	Special Districts	Open Space		
	Basic Rate <sup>a</sup>	Obligation Debt Service <sup>b</sup>							
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	
2024	0.811	-	0.811	1.093	1.221	0.045	0.014	3.184	

<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

	2024				2014			
	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	1.52%		\$ 100,802,800.00	1	2.57%	
Wal-Mart Real Estate Business Tr	18,500,000.00	2	0.47%		23,572,100.00	3	0.60%	
LBW Vineland, LLC	17,579,600.00	3	0.44%		22,854,300.00	4	0.58%	
Lucca Freezer & Cold Storage LLC	14,497,300.00	4	0.37%					
Berks County Real Estate Associates LLC	11,350,000.00	5	0.29%		18,140,800.00	5	0.46%	
NA Real Property Associates LLC	10,697,400.00	6	0.27%					
Landis Avenue Properties LLC	10,549,200.00	7	0.27%					
Frank's Realty Co.	10,500,000.00	8	0.27%		12,346,400.00	10	0.31%	
UMH NJ Fairview Manor LLC	10,328,500.00	9	0.26%					
Parkwood Branch Terraces SPE LLC	9,973,500.00	10	0.25%					
Vineland Construction Corp					49,888,500.00	2	1.27%	
General Mills Operations					14,676,400.00	6	0.37%	
Safeway Storage Real Estate LLC					14,500,000.00	7	0.37%	
BDGS Inc.					14,062,700.00	8	0.36%	
Maintree Shopping/Office Center					13,200,000.00	9	0.34%	
Total	\$ 173,975,500		4.40%		\$ 284,044,000.00		7.25%	
Total Assessed Value			\$ 3,954,916,900.00				\$ 3,919,960,497.00	

**2024 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	
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%	
2024	29,849,146.00	29,849,146.00	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	
2015	-	-	8,448,556.81	565,118.00	61,510,802.00	317,630.24	70,842,107.05	3.43%
2016	-	-	8,109,334.81	543,477.00	65,500,420.00	241,832.00	74,395,063.81	3.52%
2017	-	-	8,294,520.93	481,920.00	89,388,834.00	296,255.39	98,461,530.32	4.51%
2018	-	-	8,234,439.35	686,398.00	70,990,034.00	310,911.03	80,221,782.38	3.63%
2019	-	-	6,416,051.83	704,232.00	56,056,304.00	248,920.14	63,425,507.97	2.78%
2020	-	9,167,628.19	8,617,248.14	725,764.00	50,703,639.00	236,860.97	69,451,140.30	2.98%
2021	-	7,175,257.88	9,118,242.45	747,296.00	42,581,156.00	193,855.29	59,815,807.62	2.47%
2022	-	7,433,469.16	8,489,521.32	768,828.00	30,220,313.00	221,854.41	47,133,985.89	1.69%
2023	-	5,538,813.73	8,077,565.24	760,603.00	38,065,608.00	151,878.04	52,594,468.01	1.83%
2024	-	6,985,639.57	7,790,938.05	786,283.00	36,840,040.00	174,218.73	52,577,119.35	1.85%

<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*

General Bonded Debt Outstanding				
Fiscal Year Ended June 30,	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value <sup>a</sup> of Property Per Capita <sup>b</sup>
2015				
2016				
2017				
2018				
2019				
2020				
2021				
2022				
2023				
2024				

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 2023 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 2023**

Equalized valuation basis

2023	\$ 5,253,029,186.00
2022	4,877,835,862.00
2021	4,236,073,837.00
	<u>14,366,938,885.00</u>

[A]

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**

Total Net Debt Applicable to Limit

[C] -

Legal debt margin

[B-C] 191,559,185.13

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Debt limit	\$ 191,559,185.13	\$ 162,364,665.77	\$ 160,265,568.67	\$ 159,564,559.81	\$ 164,116,851.00	\$ 165,039,180.00	\$ 163,822,946.00	\$ 163,314,780.00	\$ 162,859,867.73	\$ 163,598,284.00
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	<u>191,559,185.13</u>	<u>162,364,665.77</u>	<u>160,265,568.67</u>	<u>159,564,559.81</u>	<u>164,116,851.00</u>	<u>165,039,180.00</u>	<u>163,822,946.00</u>	<u>163,314,780.00</u>	<u>162,859,867.73</u>	<u>163,598,284.00</u>
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>
2015	60,738	2,063,877,240	33,980	13.30%
2016	60,421	2,113,043,212	34,972	13.30%
2017	60,082	2,182,298,404	36,322	13.30%
2018	59,611	2,211,568,100	37,100	6.89%
2019	59,565	2,284,496,445	38,353	5.10%
2020	59,068	2,330,114,464	39,448	5.40%
2021	58,615	2,422,382,105	41,327	8.26%
2022	61,156	2,782,475,688	45,498	4.80%
2023	60,491	2,876,891,469	47,559	8.26%
2024	60,797	2,844,752,427	46,791	6.30%

**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*

	2024			2015		
	Employees	Rank [Optional]	Percentage of Total Municipal Employment	Employees	Rank [Optional]	Percentage of Total Municipal Employment
AJM Packaging	481	1	1.60%	229	9	0.80%
Americold (formerly Argo Merchants)	300	2	1.00%			
Chemglass Life Science	267	3	0.89%	236	8	0.82%
Corning Glass	245	4	0.82%	200	10	0.69%
Elwyn	236	5	0.79%			
Top Quality Baking	228	6	0.76%			
Gerresheimer Glass	174	7	0.58%	300	6	1.04%
Home Depot	154	8	0.51%			
Crown Clothing Company	170	9	0.57%			
Boscov's	124	10	0.41%			
Omni Baking Co.				510	3	1.77%
Training Schl at Vine/Elwyn NJ				458	4	1.59%
General Mills/Progreso Foods				396	5	1.38%
City of Vineland				720	2	2.50%
City of Vineland School District (a)				1,803	1	6.26%
Safeway Fresh Foods				281	7	0.98%
	<u>2,379</u>		<u>7.94%</u>	<u>5,133</u>		<u>17.83%</u>
Total municipal employment =	29,976			28,791		

**Sources:** District records, City of Vineland records, Cumberland County Department of Planning, Tourism and Community Affairs

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

<u>Function/Program</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>	<u>2024</u>
Instruction										
Regular	633	620	614	570	848	599	603	621	628	n/a
Special education	505	501	486	510	-	360	352	186	197	n/a
Other special education	19	9	9	7	-	-	-	51	62	n/a
Vocational	-	-	-	-	-	-	-	-	-	n/a
Other instruction	-	-	-	-	-	8	6	28	192	n/a
Nonpublic school programs	-	-	-	-	-	-	-	-	-	n/a
Adult/continuing education programs	-	-	-	-	-	-	-	-	1	n/a
Support Services:										
Student & instruction related services	212	214	203	196	239	169	168	196	187	n/a
General administration	5	5	5	5	5	5	5	6	7	n/a
School administrative services	93	78	67	69	46	65	64	32	22	n/a
Other administrative services									18	
Central services	34	30	29	28	47	28	28	37	42	n/a
Administrative Information Technology	15	7	5	5	3	3	2	2	-	n/a
Plant operations and maintenance	201	188	173	171	94	97	166	78	94	n/a
Pupil transportation	171	185	183	180	122	113	165	139	132	n/a
Other support services	-	-	-	-	99	55	-	85	187	n/a
Special Schools	-	-	-	-	-	-	-	-	-	n/a
Food Service	83	75	71	68	31	58	33	19	18	n/a
Child Care										
Total	<u>1,971</u>	<u>1,912</u>	<u>1,845</u>	<u>1,809</u>	<u>1,534</u>	<u>1,560</u>	<u>1,592</u>	<u>1,480</u>	<u>1,787</u>	<u>-</u>

<sup>1</sup>Source: School District Records

**n/a** Information not readily available based on District records.

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

Fiscal Year	Enrollment	Operating Expenditures <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				
2015	9,774	204,993,035.92	20,973.30	#DIV/0!	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	N/A	N/A	N/A	N/A
2020	9,690	202,903,692.39	20,939.49	-9.71%	741	12.29	13.02	14	9,742.70	9,288.26	0.01%	95.33%
2021	9,421	215,801,943.00	22,906.48	9.39%	632	12.77	14.67	14	9,475.47	8,063.73	-2.75%	85.10%
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	N/A	90.05%
2024	9,511	257,744,301.90	27,099.60	6.98%	889	N/A	N/A	N/A	9,504.88	8,607.99	-0.44%	90.56%

Sources: District records

Note: Enrollment based on annual October district count.

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

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

District Building	ELEMENTARY										INTERMEDIATE										HIGH SCHOOL	
	Almond Road Pk	Sabater	Dipolito	Parkway	Merritts	Dane Barse	Johnstone	Winsky	Durand	Dakota Pk Cir	Leichter	Oak & Main Pk	E. Vineland K Center	Wallace	Veteran's Memorial	Lands	Pills	Ross	Cunningham	Vineland High School - North	Vineland High School - South	
2015	Square Feet	82,747	75,960	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	4,420	119,300	98,250	88,520	76,000	36,405	76,000	235,350	229,580	
	Capacity (students)	460	620	556	563	361	361	447	498	460	188	95	60	716	735	637	628	320	628	1,316	1,153	
2016	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	Square Feet	82,747	75,960	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	4,420	119,300	98,250	88,520	76,000	36,405	76,000	235,350	229,580	
2017	Capacity (students)	1,285	620	556	563	361	361	447	498	460	188	95	60	716	735	637	628	320	628	1,316	1,153	
	Enrollment (3)	809	682	555	625	351	404	491	527	238	249	N/A	N/A	508	684	463	480	N/A	480	1,121	1,366	
2018	Square Feet	82,747	75,960	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	4,420	119,300	98,250	88,520	76,000	36,405	76,000	235,350	229,580	
	Capacity (students)	460	620	556	563	361	361	447	498	460	188	95	60	716	735	637	628	320	628	1,316	1,153	
2019	Enrollment (3)	700	638	538	612	341	444	447	507	285	229	-	-	810	822	-	606	-	606	1,663	1,231	
	Square Feet	82,747	75,960	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	4,420	119,300	98,250	88,520	76,000	36,405	76,000	235,350	229,580	
2020	Capacity (students)	460	620	556	563	361	361	447	498	460	188	95	60	716	735	637	628	320	628	1,316	1,153	
	Enrollment (3)	850	564	538	556	272	155	468	533	313	-	-	-	756	790	-	639	-	639	1,248	1,243	
2021	Square Feet	82,747	75,960	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	4,420	119,300	98,250	88,520	76,000	36,405	76,000	235,350	229,580	
	Capacity (students)	460	620	556	563	361	361	447	498	460	188	95	60	716	735	637	628	320	628	1,316	1,153	
2022	Enrollment (3)	801	523	515	599	264	173	457	543	290	-	-	-	815	822	-	675	-	675	1,338	1,173	
	Square Feet	82,747	75,960	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	4,420	119,300	98,250	88,520	76,000	36,405	76,000	235,350	229,580	
2023	Capacity (students)	460	620	556	563	361	361	447	498	460	188	95	60	716	735	637	628	320	628	1,316	1,153	
	Enrollment (3)	775	473	499	597	260	183	461	489	208	-	-	-	784	813	-	681	-	681	1,183	1,403	
2024	Square Feet	82,747	75,960	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	4,420	119,300	98,250	88,520	76,000	36,405	76,000	235,350	229,580	
	Capacity (students)	460	620	556	563	361	361	447	498	460	188	95	60	716	735	637	628	320	628	1,316	1,153	
2025	Enrollment (3)	743	500	496	568	218	168	468	461	316	-	-	-	806	803	-	594	-	594	1,151	1,422	
	Square Feet	82,747	75,960	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	4,420	119,300	98,250	88,520	76,000	36,405	76,000	235,350	229,580	
2026	Capacity (students)	460	620	556	563	361	361	447	498	460	188	95	60	716	735	637	628	320	628	1,316	1,153	
	Enrollment (3)	710	483	484	602	216	216	453	473	325	-	-	-	778	638	-	609	-	609	1,281	1,493	
2027	Square Feet	82,747	75,960	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	4,420	119,300	98,250	88,520	76,000	36,405	76,000	235,350	229,580	
	Capacity (students)	460	620	556	563	361	361	447	498	460	188	95	60	716	735	637	628	320	628	1,316	1,153	
2028	Enrollment (3)	668	506	492	563	232	296	484	509	334	-	-	-	734	614	-	664	-	664	1,353	1,440	

Number of Schools at June 30, 2023

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

Source: District Facilities Office

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

- (1) Building has been demolished
- (2) Building has been sold
- (3) 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)	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Vineland Senior High - South	N/A	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	391,836.72
Vineland Senior High - North	N/A	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	295,818.60
Landis Intermediate	N/A	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	176,199.07
Veterans Memorial Intermediate	N/A	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	393,194.33
Dane Barse	N/A	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	158,568.60
Cunningham Alternative Prog	N/A	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	112,816.30
D'Ipollito Elementary	N/A	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	64,906.09
Wallace Intermediate	N/A	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	97,460.68
Marie Durand Elementary	N/A	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	60,698.16
Johnstone Elementary	N/A	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	153,084.22
Leuchter PK Center	N/A	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	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	108,808.58
Pilla Middle School	N/A	25,638.71	42,221.00	97,995.00	90,736.00	110,000.61	75,404.57	119,254.65	119,966.78	21,305.00	45,476.59
Sabaler Elementary	N/A	221.00	-	6,322.00	-	22,113.38	15,158.55	23,973.72	24,116.88	119,291.00	95,915.93
Oak and Main PK Center	N/A	14,762.35	20,020.00	8,575.00	51,246.00	269.00	184.40	291.63	293.37	-	-
Dallago Preschool	N/A	56,599.27	51,313.00	36,002.00	33,556.00	34,690.96	23,780.38	37,609.41	37,834.00	24,676.00	18,437.48
Petway Elementary	N/A	56,678.73	99,134.00	82,304.00	73,588.00	77,329.08	53,008.49	83,834.56	84,335.18	137,520.00	65,970.86
Rossi Intermediate	N/A	105,974.49	81,279.00	66,795.00	96,476.00	220,890.14	151,418.48	239,473.00	240,903.02	80,737.00	107,929.76
Winslow Elementary	N/A	13,522.00	6,298.00	10,046.00	601.00	48,130.38	32,993.00	52,179.45	52,491.04	110,523.00	79,064.66
Almond Road Preschool	N/A	-	-	-	-	-	-	-	-	-	-
<b>Total School Facilities</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>2,426,186.63</b>
<b>Other Facilities</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>1,864,979.88</b>
<b>Grand Total</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>	<b>4,291,166.51</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, 2024**  
*Unaudited*

	<u>Coverage</u>	<u>Deductible</u>
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
Relocatables		
Building	379,270,037	10,000
Contents	29,931,660	10,000
Misc Property	6,809,000	10,000
Student Accident Insurance		
Catastrophic	5,000,000	25,000
Compulsory	1,000,000	
Daycare	250,000	aggregate maximum
Official Bonds		
Superintendent for Business	10,000	N/A
Treasurer	675,000	N/A
Asst. Business Administrator	200,000	N/A
Position Schedule Bond		
Principals (each)	5,000	N/A
Asst. Principals (each)	5,000	N/A
Financial Secretary (each)	5,000	N/A
Student Activity Record keeper (each)	5,000	N/A
Principal Accountant-School Board Office	5,000	N/A
Senior Accountant-School Board Office	5,000	N/A
Accountant-School Board Office	5,000	N/A
Principal Clerk Typist-School Board Office	5,000	N/A
Clerk Typist-School Board Office	5,000	N/A
Principal Benefits Clerk-School Board Office	5,000	N/A
Financial Advisor-VHS	5,000	N/A
Clerk Driver	5,000	N/A
Adult Ed Tech Coordinator	5,000	N/A
MISC Bonds-public employees blanket bond-cafeteria	10,000	N/A
Faculty Manager of Athletics (each)	7,500	N/A
Faculty Manager of Vld. High Athletic Dept.	7,500	N/A

Source: School District records



## **Single Audit Section**





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, 2024, 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 December 13, 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**

**December 13, 2024**



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, 2024. 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, 2024.

**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

December 13, 2024



CITY OF VINELAND SCHOOL DISTRICT  
Schedule of Expenditures of Federal Awards  
for the Fiscal Year ended June 30, 2024

Federal Grantor/Pass-Through Grantor/ Program Title	Federal AL Number	Federal FAIN Number	Program or Award Amount	Grant Period From	To	Account Receivable	Balance at June 30, 2023 Unearned Revenue	Due to Grantor	Carryover/ (Waiver) Amount	Cash Received	Pass Through	Source	Budgetary Expenditures Total	Repayment of Prior Years' Balances	Deferred Revenue	(Accounts Receivable)	Balance at June 30, 2024	
U.S. Department of Health and Human Services Passed-Through State Department of Health and Human Services																		
General Fund:																		
Medical Assistance Program (SEM)	93.778	2409A9MP	\$ 348,435	7/1/2023	6/30/2024	\$ (23,004.00)	\$ -	\$ -	\$ -	\$ 315,981.55	\$ -	\$ (348,435.30)	\$ (348,435.30)	\$ -	\$ -	\$ -	\$ (55,477.75)	\$ -
Total General Fund						(23,004.00)	-	-	-	315,981.55	-	(348,435.30)	(348,435.30)	-	-	-	(55,477.75)	-
U.S. Department of Education Passed-Through State Department Education:																		
Special Revenue Fund:																		
Title I	84.010	S010A20030	3,522,939	7/1/2023	6/30/2024				169,288.03	2,217,349.64	(3,467,202.36)		(3,467,202.36)			(1,080,584.49)	-	
Title I	84.010	S010A20030	3,427,921	7/1/2022	6/30/2023	(1,235,749.16)	169,288.03	2,172.83	(169,288.03)	1,235,749.16				(2,172.83)			-	
Title I, Reallocated	84.010	S010A20030	231,089	7/1/2022	6/30/2023												-	
Title I, SEA	84.010	S010A20030	1,302,000	7/1/2023	6/30/2024	(1,098,388.17)	974,778.20		974,778.20	168,470.83	(1,253,747.94)		(1,253,747.94)			(110,498.81)	-	
Title I, SEA	84.010	S010A20030	964,100	7/1/2022	6/30/2023					1,098,388.17							-	
I.D.E.A. Part B, Basic Regular	84.027A	H027A20100	2,718,470	7/1/2023	6/30/2024	(1,475,391.25)	638,680.89		638,680.89	1,692,346.75	(2,780,179.81)		(2,780,179.81)			(448,152.17)	-	
I.D.E.A. Part B, Basic Regular	84.027A	H027A20100	2,940,389	7/1/2022	6/30/2023				(638,680.89)	1,475,391.25							-	
I.D.E.A. Part B, Preschool	84.170A	H170A20114	98,690	7/1/2023	6/30/2024	(59,097.28)	39,543.01		39,543.01	54,289.72	(103,276.95)		(103,276.95)			(9,497.22)	-	
I.D.E.A. Part B, Preschool	84.170A	H170A20114	100,573	7/1/2022	6/30/2023				(39,543.01)	54,097.28							-	
ARP I.D.E.A. Part B, Basic Regular	84.027X	H027X21010	547,168	7/1/2022	6/30/2024	(106,236.58)				135,747.00	(29,450.00)		(29,450.00)		0.42	(0.00)	-	
Perkins	84.048	V048A20030	59,384	7/1/2023	6/30/2024				7,750.08	38,048.81	(52,201.32)		(52,201.32)			(6,401.43)	-	
Perkins	84.048	V048A20030	56,170	7/1/2022	6/30/2023	(41,818.19)	7,750.08		(7,750.08)	41,818.19							-	
Title IIA	84.367A	S367A20020	415,980	7/1/2023	6/30/2024	(84,833.45)	50,455.47		50,455.47	310,956.55	(426,509.66)		(426,509.66)			(65,097.64)	-	
Title IIA	84.367A	S367A20020	351,149	7/1/2022	6/30/2023				(50,455.47)	84,833.45							-	
Title III	84.365	S365A20030	210,993	7/1/2023	6/30/2024	(138,297.13)	62,660.55		62,660.55	88,775.87	(208,794.17)		(208,794.17)			(57,367.75)	-	
Title III	84.365	S365A20030	204,782	7/1/2022	6/30/2023				(62,660.55)	5,525.00			(5,525.00)				-	
Title III, Immigrant	84.365	S365A20030	21,754	7/1/2023	6/30/2024					5,525.00							-	
Title IV	84.424A	S44A20031	4,983	7/1/2023	6/30/2024	(42,668.51)	33,833.06		4,984.55	4,490.00	(4,146.51)		(4,146.51)		5,328.04	-	-	
Title IV	84.424A	S44A20031	59,285	7/1/2022	6/30/2023				(4,984.55)	13,820.00							-	
CRRSA - ESSER II	84.425D	S425D20027	11,777,381	3/13/2020	9/30/2023	(1,456,877.00)				1,456,877.00							-	
ARP - ESSER III	84.425U	S425U21027	26,468,902	3/13/2020	9/30/2024	(16,764,108.08)				16,975,997.00	(4,187,097.30)		(4,187,097.30)			(3,975,208.38)	-	
ARP - Mental Health	84.425U	S425U21027	445,613	3/13/2020	9/30/2024	(151,718.85)				180,046.00	(81,666.85)		(81,666.85)			(35,339.70)	-	
ARP - Homeless	84.425U	S425U21027	141,741	3/13/2020	9/30/2024					61,703.00	(98,807.35)		(98,807.35)			(37,104.35)	-	
CRRSA - Accelerated Learning	84.425D	S425D20027	1,064,053	3/13/2020	9/30/2023	(514,620.40)				514,620.40							-	
CRRSA - Mental Health	84.425D	S425D20027	51,703	3/13/2020	9/30/2023	(37,423.00)				37,423.00							-	
ARP - Summer Learning	84.425U	S425U21027	72,545.00	3/13/2020	9/30/2024	(52,440.69)				72,544.00	(20,104.31)		(20,104.31)			(1.00)	-	
ARP - GEER - High Impact Tutoring	84.425U	S425U21027	618,454.00	10/1/2023	8/31/2024					163,814.00	(185,544.01)		(185,544.01)			(21,730.01)	-	
ARP - Dual Enrollment Grant	84.425U	S425U21027	148,930.00	12/1/2023	12/31/2024					1,528.00	(33,527.66)		(33,527.66)			(31,999.66)	-	
ARP - Beyond School Day	84.425U	S425U21027	72,545.00	3/13/2020	9/30/2024					20,572.00	(72,545.00)		(72,545.00)			(51,973.00)	-	
ARP - Accelerated Learning	84.425U	S425U21027	380,452.00	3/13/2020	9/30/2024					17,170.60	(360,451.60)		(360,451.60)			(343,281.00)	-	
CARES - Digital Divide	84.425	S425D20027	2,086,019	7/16/2021	10/31/2021			90.00						(90.00)			-	
Corona Virus Relief Fund	21.019	S110009	1,069,770	7/1/2021	6/30/2022		1,976,999.29	183,488.27	-	28,383,639.00	(13,370,777.70)		(13,370,777.70)		5,328.46	(6,275,236.61)	-	
Total Special Revenue Fund						(23,259,728.74)	1,976,999.29	183,488.27	-	28,383,639.00	(13,370,777.70)	-	(13,370,777.70)		5,328.46	(6,275,236.61)	-	
U.S. Department of Agriculture Passed-Through State Department Enterprise Fund:																		
National School Lunch Program	10.555	231N30AN089	3,720,095	7/1/2022	6/30/2023	(218,691.90)				218,691.90							-	
National School Lunch Program	10.555	241N30AN089	3,561,312	7/1/2023	6/30/2024					3,326,264.45	(3,561,311.50)		(3,561,311.50)			(235,047.05)	-	
Supply Chain Assistance	10.555	241N30AN089	220,332	7/1/2023	6/30/2024					220,332.35	(220,332.35)		(220,332.35)				-	
National School Breakfast Program	10.553	231N30AN089	1,602,613	7/1/2022	6/30/2023	(95,288.77)				95,288.77						(0.00)	-	
National School Breakfast Program	10.553	241N30AN089	1,487,217	7/1/2023	6/30/2024					1,391,573.77	(1,487,216.57)		(1,487,216.57)			(95,642.80)	-	
National School Snack Program	10.545	241N30AN089	69,905	7/1/2023	6/30/2024					66,016.90	(69,005.43)		(69,005.43)			(3,988.53)	-	
National School Snack Program	10.555	231N30AN089	69,940	7/1/2022	6/30/2023	(3,606.12)				3,608.12						0.00	-	
National Summer Feeding Program	10.555	241N30AN089	39,062	7/1/2023	6/30/2024					39,061.74	(39,061.74)		(39,061.74)			-	-	
Fresh Fruit & Vegetable Program	10.562	241N30AL1003	61,063	7/1/2023	6/30/2024					53,413.70	(61,063.20)		(61,063.20)			(7,649.50)	-	
Food Distribution Program	10.555	241N30AN089	485,848	7/1/2023	6/30/2024					405,847.97	(485,847.97)		(485,847.97)				-	
Total Enterprise Fund						(317,587.79)	-	-	-	5,099,098.67	(5,933,838.76)	-	(5,933,838.76)		-	(342,327.86)	-	
Total Federal Financial Awards			\$ (23,630,320.53)			\$ 1,976,999.29	\$ 183,488.27	\$ -	\$ -	\$ 34,089,699.27	\$ (19,304,116.46)	\$ (348,435.30)	\$ (19,653,051.76)	\$ (183,488.27)	\$ 5,328.46	\$ (6,673,042.24)	\$ -	

CITY OF VINELAND SCHOOL DISTRICT  
Schedule of Expenditures of State Financial Assistance  
for the Fiscal Year ended June 30, 2024

State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	Balance at June 30, 2023			Due to Grantor	Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments / Reversal of Prior Years' Balances	(Accounts Receivable)	Deferred Revenue	Due to Grantor	MEMO		
			From	To	Grant Period									(Accounts Receivable)	Deferred Revenue	Due to Grantor
<b>State Department of Education</b>																
<b>General Fund:</b>																
Equalization Aid	24-465-03-04-5120-078	\$	98,260.75	0.00	7/1/2023	6/30/2024					\$	\$	\$	\$	\$	\$
Categorical Special Education Aid	24-465-03-04-5120-089		5,264.66	0.00	7/1/2023	6/30/2024										
Categorical Security Aid	24-465-03-04-5120-084		3,354.26	0.00	7/1/2023	6/30/2024										
School Choice Aid	24-465-03-04-5121-068		142,544.00	0.00	7/1/2023	6/30/2024										
Adjustment Aid	24-465-03-04-5120-085		31,132.98	0.00	7/1/2023	6/30/2024										
Subtotal State Aid Public :																
Additional Non Public Transportation Aid	24-465-03-04-5120-014		237.51	0.00	7/1/2023	6/30/2024										
Additional Non Public Transportation Aid	24-465-03-04-5120-014		166.68	0.00	7/1/2023	6/30/2024										
Categorical Transportation Aid	24-465-03-04-5120-014		4,794.07	0.00	7/1/2023	6/30/2024										
Extracurricular Aid	24-465-03-04-5120-044		1,993.32	0.00	7/1/2023	6/30/2024										
On-Behalf-Teachers' Pension and Annuity Fund	24-465-03-04-5120-044		2,235.93	0.00	7/1/2022	6/30/2023										
On-Behalf-Teachers' Pension and Annuity Fund	24-465-03-04-5090-002		25,383.01	0.00	7/1/2023	6/30/2024										
On-Behalf-Teachers' Pension and Annuity Fund	24-465-03-04-5090-001		6,908.32	0.00	7/1/2023	6/30/2024										
On-Behalf-Teachers' Pension and Annuity Fund	24-465-03-04-5090-004		6,561.00	0.00	7/1/2023	6/30/2024										
Reimbursed TPAF Social Security Contributions	24-465-03-04-5090-002		5,057.74	0.00	7/1/2023	6/30/2024										
Reimbursed TPAF Social Security Contributions	24-465-03-04-5090-002		5,173.68	0.00	7/1/2023	6/30/2024										
Total General Fund:																
Preschool Education Aid	23-465-03-04-5120-068		17,331.70	0.00	7/1/2022	6/30/2023										
DECE W/ab Around	24-465-03-04-5120-066		18,922.18	0.00	7/1/2023	6/30/2024										
DECE W/ab Around	23-465-03-04-5120-066		126.78	0.00	7/1/2022	6/30/2023										
DECE W/ab Around	23-465-03-04-5120-066		126.78	0.00	7/1/2022	6/30/2023										
DECE W/ab Around	23-465-03-04-5120-066		123.01	0.00	7/1/2021	6/30/2022										
DECE W/ab Around	21-465-03-04-5120-066		135.39	0.00	7/1/2020	6/30/2021										
N. Nonpublic Aid:																
Textbook Aid	24-100-03-04-5120-070		49,200.00	0.00	7/1/2023	6/30/2024										
Textbook Aid	23-100-04-5120-064		28,106.00	0.00	7/1/2022	6/30/2023										
ESL	24-100-03-04-5120-064		23,702.00	0.00	7/1/2023	6/30/2024										
ESL	23-100-03-04-5120-068		20,046.00	0.00	7/1/2022	6/30/2023										
ESL	24-100-03-04-5120-068		3,879.00	0.00	7/1/2023	6/30/2024										
Technology Aid	23-100-03-04-5120-373		18,522.00	0.00	7/1/2022	6/30/2023										
Technology Aid	24-100-03-04-5120-373		2,089.69	0.00	7/1/2023	6/30/2024										
Adult Services:																
Compensatory Education	24-100-03-04-5120-068		162,552.00	0.00	7/1/2023	6/30/2024										
Handicapped Services:																
Supplemental Instruction	24-100-03-04-5120-066		44,600.00	0.00	7/1/2023	6/30/2024										
Examination & Classification	24-100-03-04-5120-066		62,206.00	0.00	7/1/2022	6/30/2023										
Examination & Classification	23-100-03-04-5120-066		62,206.00	0.00	7/1/2022	6/30/2023										
Corrective Speech	24-100-03-04-5120-067		46,689.00	0.00	7/1/2023	6/30/2024										
Non-Public Security	24-100-03-04-5120-509		84,050.00	0.00	7/1/2023	6/30/2024										
SDA Facilities Grants	NA		390,974.89		7/1/2021	6/30/2022										
SDA Facilities Grants	NA		1,732,247.96		7/1/2021	6/30/2022										
SDA Facilities Grants	NA		3,877.86		7/1/2022	6/30/2023										
COJET	NA		104,193.84		7/1/2016	6/30/2024										
Family Friendly Centers	NA		52,789.00		7/1/2023	6/30/2024										
Family Friendly Centers	NA		47,181.14		7/1/2022	6/30/2023										
Family Friendly Centers	NA		53,700.00		7/1/2021	6/30/2022										
Climate Awareness Grant	NA		7,659.00		7/1/2023	6/30/2024										
NY Youth Corps	A007128		32,635.00		7/1/2022	6/30/2023										
NY Youth Corps	A007125		60,319.00		7/1/2021	6/30/2024										
<b>New Jersey Economic Development Authority / School Construction Corporation</b>																
<b>Capital Projects Fund:</b>																
SDA Expenditures on Behalf	5390-060-12-00CX		12,404.46	18	Open	Open										
SDA Expenditures on Behalf	5390-060-02-0048		46,077.91	0.00	Open	Open										
SDA Expenditures on Behalf	5390-060-02-0048		18,103.69	0.00	Open	Open										
<b>Total Capital Projects Fund</b>																
<b>State Department of Agriculture:</b>																
National School Lunch Program (State Share)	24-100-010-3350-023		153,109.56		7/1/2023	6/30/2024										
National School Lunch Program (State Share)	23-100-010-3350-023		117,640.36		7/1/2022	6/30/2023										
National School Breakfast Program (State Share)	24-100-010-3350-023		104,489.20		7/1/2023	6/30/2024										
National School Breakfast Program (State Share)	24-100-010-3350-023		87,653.45		7/1/2023	6/30/2024										
Total Enterprise Fund																
Total State Financial Assistance																
<b>Less:</b>																
On-Behalf TPAF Pension:																
Pension Contributions																
Non-contributory Insurance																
SDA Expenditures																
Total for State Financial Assistance-Major Program Determination																

**CITY OF VINELAND SCHOOL DISTRICT  
NOTES TO THE SCHEDULES OF EXPENDITURES OF AWARDS  
AND FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2024**

**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 (\$172,040.40) for the general fund and \$4,094,284.91 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:

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, 2024  
(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, 2024. 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, 2024.

**VINELAND SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDING JUNE 30, 2024**

**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>
84.425U	S425U210027	ARP – Beyond School Day
84.425U	S425U210027	ARP – Dual Enrollment Grant
84.425U	S425U210027	ARP – GEER – High Impact Tutoring
84.425U	S425U210027	ARP – ESSER III
84.425U	S425U210027	ARP – Mental Health
84.425U	S425U210027	ARP – Homeless
84.425U	S425U210027	ARP – Summer Learning
84.425U	S425U210027	ARP – Accelerated Learning
84.010	S010A230030	Title I
84.010	S010A230030	Title I - SIA

Dollar threshold used to distinguish between type A and type B programs:	\$750,000.00
--	--------------

Auditee qualified as low-risk auditee?	Yes
--	-----

**VINELAND SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDING JUNE 30, 2024**  
**(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**

24-495-034-5120-014	Categorical Transportation Aid
24-495-034-5120-086	Preschool Education Aid
SDA	SDA Facilities Grant

**State Aid Public Cluster**

24-495-034-5120-078	Equalization Aid
24-495-034-5120-089	Special Education Aid
24-495-034-5120-084	Security Aid
24-495-034-5120-085	Adjustment Aid
24-495-034-5121-068	School Choice Aid



**VINELAND SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDING JUNE 30, 2024**  
**(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, 2024**  
**(CONTINUED)**

**STATUS OF PRIOR YEAR FINDINGS**

There were No Findings in the Prior Year.