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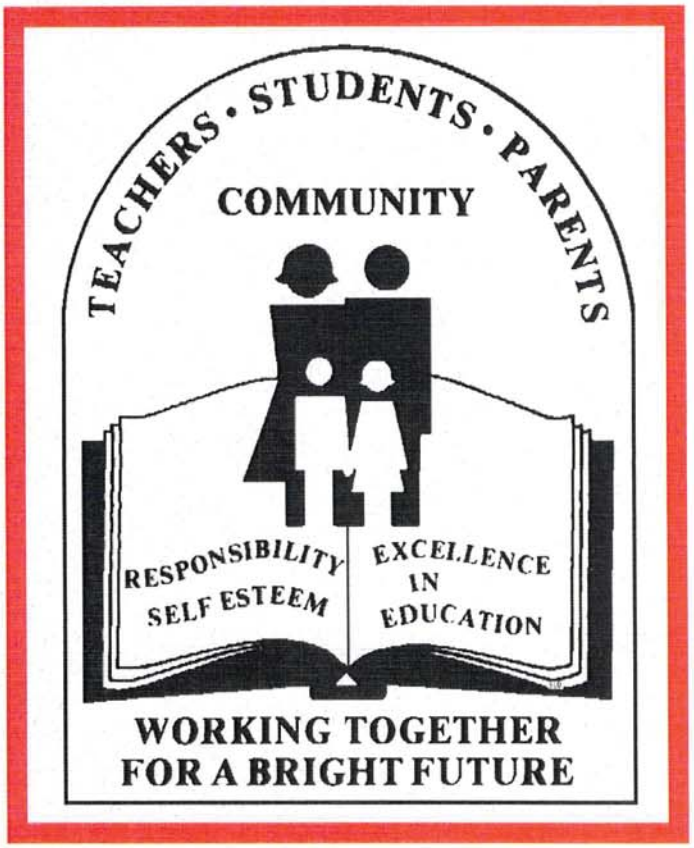
SCHOOL DISTRICT OF THE CITY OF VINELAND



CITY OF VINELAND BOARD OF EDUCATION
VINELAND, NEW JERSEY

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Romano, Hearing, Testa & Knorr

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

OF THE

CITY OF VINELAND BOARD OF EDUCATION
CITY OF VINELAND, NEW JERSEY

For the Fiscal Year Ended June 30, 2012

Prepared by

City of Vineland Board of Education
Finance Department

CITY OF VINELAND SCHOOL DISTRICT
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INTRODUCTORY SECTION

Vineland Public Schools

625 Plum Street ♦ Vineland, NJ 08360-3708 ♦ (856) 794-6700 ♦ Fax (856) 507-4325

Ms. Cherie Ludy, School Business Administrator/Board Secretary

December 21, 2012

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

Dear Board Members:

The comprehensive annual financial report of the Vineland School District for the fiscal year ended June 30, 2012, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the 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 and account groups of the district. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The comprehensive annual financial report is presented in four sections: introductory, financial, statistical and single audit. The introductory section includes this transmittal letter, the 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 multiyear basis. The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations", and New Jersey OMB's Circular 04-04, "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.

1. **REPORTING ENTITY AND ITS SERVICES:** The Vineland School District is an independent reporting entity within the criteria adopted by the Governmental Accounting Standards Board as established by Statement No. 14. All Funds and account groups of the District are included in this report. The Vineland Board of Education and all its schools constitute the 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 Governmental Accounting Standards Board

Statement number 39. As a result, certain financial information of the foundation is discreetly presented in the district's financial statements.

The District provides a full range of educational services appropriate to grade levels preschool ages 3 and 4 and grades K-12. These include regular, vocational as well as special education for handicapped youngsters.

The District completed the 2011-2012 fiscal year with an average daily enrollment of 10,803 students. The following details the changes in the student enrollment of the District over the last ten years.

Average Daily Enrollment

Fiscal Year	Student Enrollment
2011-2012	10,803.0
2010-2011	10,577.9
2009-2010	10,517.9
2008-2009	10,599.2
2007-2008	10,617.8
2006-2007	10,551.9
2005-2006	10,508.5
2004-2005	10,574.1
2003-2004	10,636.0
2002-2003	10,492.4

2. **INTERNAL ACCOUNTING CONTROLS:** Management of the District is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial 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 awards and state financial assistance, the District also is responsible for ensuring that adequate internal controls are in place to ensure compliance with applicable laws and regulations related to those programs. Internal control is also subject to periodic evaluation by the District management.

   As part of the District's single audit described earlier, tests are made to determine the adequacy of internal control, including that portion related to federal awards and state financial assistance programs, as well as to determine that the District has complied with applicable laws and regulations.

3. **BUDGETARY CONTROLS:** In addition to internal accounting controls, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the voters of the municipality. Annual appropriated budgets are adopted for the general fund, the special revenue fund and the debt service 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 re-appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as reservations of fund balance, at June 30, 2012.

4. **ACCOUNTING SYSTEM AND REPORTS:** The District's accounting records reflect generally accepted accounting principles, as promulgated by the Governmental Accounting Standards Board (GASB). The accounting system of the District is organized on the basis of funds and account groups. These funds and account groups are explained in "Notes to Financial Statements," Note 1.

5. **FINANCIAL INFORMATION FOR THE FISCAL YEAR:** 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.

6. **DEBT ADMINISTRATION:** At June 30, 2012, the District had no outstanding debt issues of general obligation bonds.

7. **CASH MANAGEMENT:** The investment policy of the District is guided in large part by state statute as detailed in "Notes to Financial Statements," Note 1. The 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.

8. **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 fidelity bonds.

9. **OTHER INFORMATION:** Independent Audit – State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Romano, Hearing, Testa & Knorr PA was selected by the Board.

   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 of 1984 and the related OMB Circular A-133 and New Jersey OMB's Circular 04-04. The auditor's report on the general purpose financial statements and combining and individual fund statements and schedules is 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.

10. **ACCOMPLISHMENTS AND OUTLOOK:** The improvement of the teaching and learning process in our district has been and continues to be our major focus. Some of our initiatives include:

District

- Implemented Genesis student information system in order to maximize parent, student and school community communications
- Student data sets and assessment records collected and uploaded into Genesis to provide easy access and real time data analysis of student performance
- Focus on cloud based ubiquitous information access through a migration of locally hosted student and staff systems to more easily accessible platforms. Google Docs for students and staff and shared resources through web based applications are two examples of cloud based solutions
- Platform agnostic student options for curriculum delivery.
- Restructured student rights to Kidbiz to provide greater access to resources
- Implemented Systems 3000 accounting program in order to directly impact individual schools and administrators' ability to process necessary resources for classroom instruction
- Continued Apple iPad initiative in order to maintain path towards PARCC accountability

- Continued lesson plan format revisions to improve inclusive practices and differentiated instruction within the Genesis system.
- Continued focus on improving mathematical instruction using the Preschool Classroom Mathematics Inventory (PCMI)
- Continued SELA (Supports for Early Literacy Assessment) implementation and support of our early literacy curriculum.
- Continued the use of ECERS – R (Early Childhood Environmental Rating Scale) with teacher action plans for achieving best practices.
- Utilization of ten professional learning communities (PLCs) for professional development and improvement.
- Master Teacher and PIRT coaching and reflective practice for individualized support.
- Data Driven instruction – identification of strengths and areas in need of professional development through the analysis of the Data Summary Tool, NJ DOE Quality Evaluation Study, Preschool Classroom Mathematics Inventory (PCMI), Supports for Early Literacy Assessment (SELA), High/Scope Program Quality Assessment (PQA) and the Early Childhood Environmental Rating Scale (ECERS-R)
- Ongoing articulation sessions between preschool/kindergarten and special education staff and administration to share curriculum updates and ensure a smooth transition into kindergarten with identified P-4 goals.
- Continuation of Positive Behavior Support (PBS) for challenging behaviors.
- Teacher focused COR data collection and authentic portfolio assessment for improving the cycle of instruction.
- Picture Exchange Communication Training for improving inclusive practices.
- Utilization of the bilingual specialists for implementing dual language support.
- VECAC (Vineland Early Childhood Advisory Council) for community outreach and involvement.

Elementary

- Utilization of differentiated instructional strategies in mathematics and language arts to help address the diverse needs of our students in our K-5 classrooms
- Purchased electronic CICERO kids resource for instruction
- Instituted uniform contend benchmarks and updated all social studies curriculum

- Incorporated data analysis of benchmarks
- Completed successful mock trial election
- Continued focus on guided reading and process writing
- Continued Children's Literacy Initiative embedded professional development in grade K-3
- Continued LEADS at grade 5
- Utilization of common planning time
- Continued the RTI model utilizing SuccessMaker, AIMSweb, Read180 , Voyager Math and Help Math (bilingual instruction)
- Data driven instruction
- Benchmarking with Learnia Program
- Revised Science curriculum to reflect new Common Core State Standards
- Revised scope and sequence progression of new Pearson Interactive Science program K-5 providing each student with his/her own science book/workbook
- Continued implementation of Seeds of Science, Roots of Reading activities 2-5 to enhance science learning and reinforce language arts skills
- Revised math curriculum for grades K-5 to reflect new Common Core State Standards for Mathematics
- Evaluated Music and Art curriculum
- Incorporated more technology use is visual and performing arts
- Revised Social Studies curriculum to reflect new core content standards grades 3-5
- Revised LEAP (Learners with Exceptional Abilities Program)
- Added a LEAP enrichment program
- Revised the Library curricula K-5
- Developed a weekly meeting schedule with math and literacy coaches at grade levels 3-5 in
- Revised language arts curriculum in grades K-5 to meet current State standards.

Intermediate

- Continued to implement Small Learning Community concept: block scheduling for Math and Language Arts, implementation of academic rigor
- Implemented monthly common planning time meeting schedule in social studies
- Implemented electronic database research into social studies curriculum.
- Completed successful mock trial
- Data driven instruction
- Utilization of differentiated instructional strategies in mathematics and language arts to help address the diverse needs of our students in our 6-8 classrooms
- Continue LEADS grades 6-8
- Continued RTI model utilizing SuccessMaker, AIMSweb, Read180 and Voyager Math
- Benchmarking with Learnia Program
- Utilized Literacy and Math coaches
- Revised Science curriculum to reflect new Common Core State Standards
- Implementation of new Pearson Interactive Science program 6-8 providing each student with his/her own science book(s)/workbook(s)
- Incorporating more technology use in visual and performing arts
- Revised Music and Art curriculum to reflect new Common Core State Standards
- Revised 6-8 Social Studies curricula to reflect new Common Core State Standards
- Implemented uniform content and writing benchmark assessments for all four marking periods in the social studies curriculum

- Purchased and infused new textbook series for 6/7 years, and also 8th grade Civics
- Infused a Social Studies research paper to further enhance students' writing
- Developed a new Library curriculum to continue to enhance students' ability to research, cite sources, and use libraries in the 21st century
- Developed weekly meting schedule with literacy coach and non-tenured teachers.
- Revised language arts curriculum in grades 6-8 to meet current State standards

High School

- Continued district-developed unit math assessments
- Implemented math common planning time across all grade levels
- Developed weekly meeting schedule for math and language arts coaches to meet with professional learning communities.
- Developed and implemented a voter registration drive program
- Completed successful mock trial
- Revised social studies curriculum in grades 9-12
- Implemented electronic cloud based forum to share curriculum and lesson planning ideas
- Conducted common planning time meetings with social studies teachers
- Continued content area final exam schedule and data analysis
- Implemented weekly meetings with literacy coach for non-tenured English teachers.
- Completed revised high school math and language arts curriculum
- Returned course sequence to a 9-10 / 11-12 building configuration in order to increase instructional time and decrease movement between buildings
- Math Coach
- Continued district-developed unit language arts assessments
- Revised science course curricula to reflect new Common Core State Standards
- Reversed sequence of chemistry and physics so that the courses are better aligned with math
- All science courses which were only one semester long are now offered for a full year
- Implementation of science benchmark assessments
- Continued to implement uniform final exams for the four major content area required courses
- Revised college level English curricula to reflect new Common Core State Standards for English Language Arts
- Implement district-developed college level English assessments
- Revised Social Studies curriculum to reflect new Common Core State Standards grade 9-11, including some electives
- Wrote an AP Human Geography curriculum in conjunction with the College board
- Implemented high school writing benchmark assessments and a district-created uniform final exam for all required courses

The goal of these initiatives and best practices is to increase student achievement and services at all levels of the Vineland School District.

12. **ACKNOWLEDGEMENTS:** We would like to express our appreciation to the members of the Vineland Board of Education for their concern in providing fiscal accountability to the citizens and taxpayers of the school district and thereby contributing their full support to the

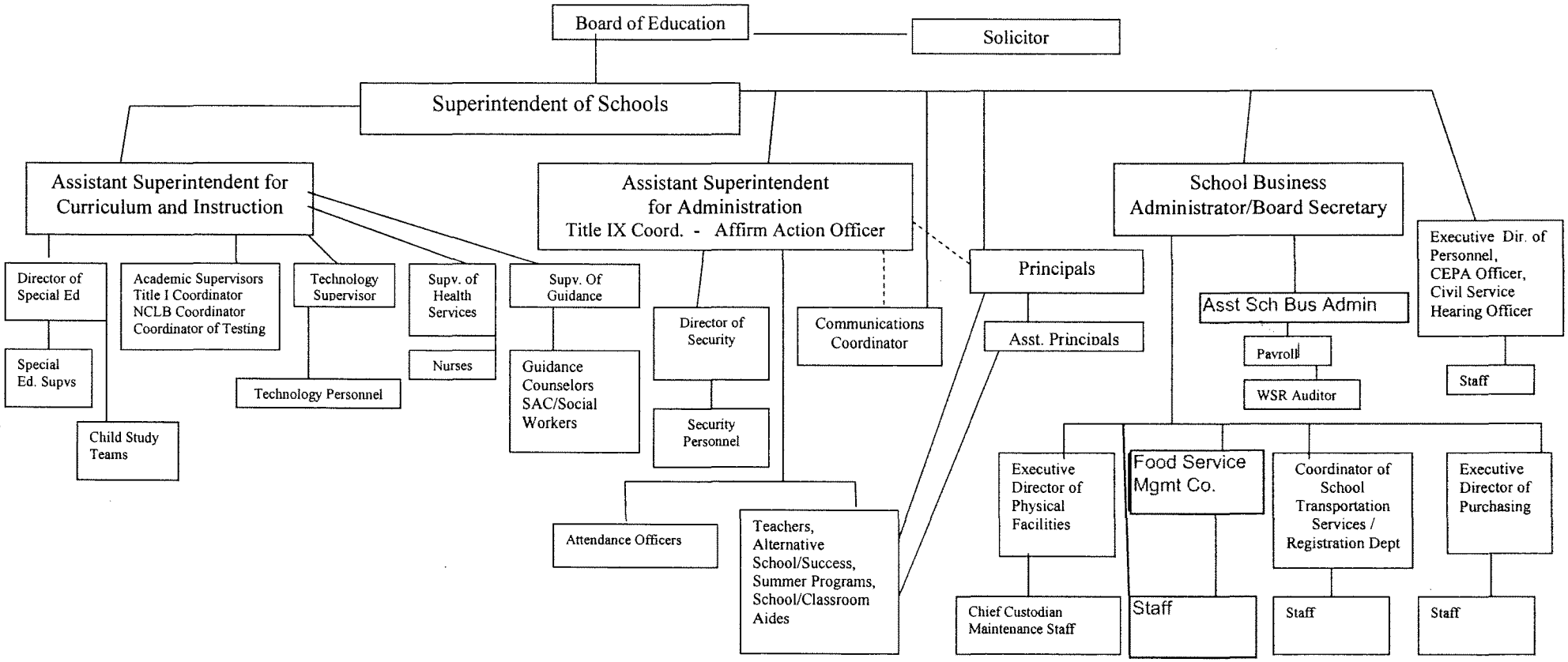
development and maintenance of our financial operation. The district administrators have embraced these principles of fiscal accountability and are to be commended for their support. The preparation of this report could not have been accomplished without the efficient and highly dedicated services of our financial and accounting staff.

Respectfully submitted,

Dr. Mary L. Gruccio
Superintendent

Cherie Ludy
School Business Administrator/Board Secretary

Vineland Public Schools
Organization Chart



Code: _____ Line (Authority) Relationship

- - - - - - - - - Staff (Support) Relationship

ROSTER OF OFFICIALS

Members of the Board of Education As of June 30, 2012	Term Expires
Mr. Thomas Ulrich, President	2013
Mr. Frank DiGiorgio	2012
Mr. Scott English	2013
Mr. Anthony Fanucci	2012
Mr. Eugene Medio	2014
Mr. Carlos Mercado	2014
Dr. Alan Mounier	2013
Ms. Patricia Phillips	2012
Ms. Diamaris Rios	2014

Dr. Mary Gruccio	Superintendent
Cherie Ludy	School Business Administrator Board Secretary
Mr. Carmen DiGiorgio	Treasurer of School Monies
Robert A. DeSanto, Esquire	Solicitor

Consultants and Advisors

Architect	Lawrence Merighi, AIA Manders/Merighi Associates 1138 E. Chestnut Avenue Vineland, New Jersey 08360-5053
Audit Firm	Stephen P. Testa, CPA Romano, Hearing, Testa & Knorr P.A. 150 S. Main Road Vineland, New Jersey 08360-7828
Attorney (s)	Robert A. DeSanto, Esquire Gruccio, Pepper, DeSanto, Ruth, P.A. 817 Landis Avenue Vineland, New Jersey 08362-1501
	Lawrence A. Pepper, Jr., Esquire Gruccio, Pepper, DeSanto, Ruth, P.A. 817 Landis Avenue Vineland, New Jersey 08362-1501
	Frank DiDomenico, Esquire 8 LaSalle Drive PO Box 1356 Vineland, New Jersey 08362-1356
Engineer (s)	Alexander Churchill Associates 1138 E. Chestnut Avenue Vineland, New Jersey 08360-5053
	Biagi, Chance, Cummins, London, Titzer, Inc. 1051 Magnolia Road Vineland, New Jersey 08361
	Fralinger Engineering PA 629 Shiloh Pike Bridgeton, New Jersey 08302
Environmentalist	James Eberts Epic Environmental Services, LLS 1930 Brown Road Newfield, NJ 08344
Insurance Broker (s)	A. William Biondi Biondi Insurance 525 Elmer Street PO Box 1418 Vineland, New Jersey 08360-4618
	Richard Allen Allen Associates 630 S. Brewster Road Bldg C Vineland, New Jersey 08362-0790

FINANCIAL SECTION

Romano, Hearing, Testa & Knorr
PROFESSIONAL ASSOCIATION
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

RHTK

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Vineland School District, in the County of Cumberland, State of New Jersey, as of and for the fiscal year ended June 30, 2012, which collectively comprise the School District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City of Vineland School District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and in compliance with audit requirements as prescribed by the Division of Administration and Finance, Department of Education, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Vineland School District in the County of Cumberland, State of New Jersey, as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated December 21, 2012 on our consideration of the City of Vineland School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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www.rhtservices.com

24600

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Vineland School District's financial statements. The accompanying combining statements and related major fund supporting statements and schedules and Schedules of Expenditures of Federal Awards and State Financial Assistance, as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and State of New Jersey Circular 04-04-OMB, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, are presented for purposes of additional analysis and are not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying combining statements and related major fund supporting statements and schedules and Schedules of Expenditures of Federal Awards and State Financial Assistance are fairly stated in all material respects in relation to the financial statements as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Vineland School District's basic financial statements. The introductory section and statistical section listed in the table of contents are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected 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.

ROMANO, HEARING, TESTA & KNORR

Stephen P. Testa
Certified Public Accountant
Public School Accountant No. CS 01142

December 21, 2012

REQUIRED SUPPLEMENTARY INFORMATION
PART I

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Vineland Public School District's (VPSD) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2012. Please read it in conjunction with the transmittal letter at the front of this report and the District's financial statements, which immediately follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the district.

- The first two statements are *district-wide financial statements* that provide both *short-term and long-term* information about the District's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the District, reporting the Districts operations in more detail than the district-wide statements.
- The *governmental funds* statements tell how *basic* services like regular and special education were financed in the *short term* as well as what remains for future spending.
- *Proprietary funds* statements offer *short* and *long-term* financial information about the activities the district operates *like businesses*, such as food services.
- *Fiduciary funds* statements provide information about the financial relationships in which the District acts solely as a *trustee or agent* for the benefit of others.

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the financial statements with a comparison of the District's budget for the year.

Figure A-1
Major Features of District-Wide and Fund Financial Statements

	District-wide Statements	Fund Financial Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire district (except fiduciary funds)	The activities of the district that are not proprietary or fiduciary, such as special education and building maintenance	Activities the district operates similar to private businesses: food services and supplemental educational services	Instances in which the district administers resources on behalf of someone else, such as scholarship programs and student activities monies
Required financial statements	-Statement of net assets -Statement of activities	-Balance sheet -Statement of revenues, expenditures, and changes in fund balances	-Statement of net assets -Statement of revenues, expenses, and changes in fund net assets -Statement of cash flows	-Statement of fiduciary net assets -Statement of changes in fiduciary net assets
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/ liability Information	All assets and liabilities, both financial and capital, short-term and long term	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities both financial and capital and short-term and long-term	All assets and liabilities both short-term and long-term; VPSD's funds do not currently contain capital assets, although they can
Type of inflow/ outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All revenues and expenses during the year, regardless of when cash is received or paid	All additions and deductions during the year, regardless of when cash is received or paid

Figure A-1 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the type of information they contain. The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

District-wide Statements

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's *net assets* and how they have changed. Net assets – the difference between the District's assets and liabilities – are one way to measure the District's financial health or *position.*

- Over time, increases or decreases in the District's net assets are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional non-financial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the district-wide financial statements, the District's activities are divided into two categories:

- *Governmental activities* – Most of the District's basic services are included here, such as regular and special education, transportation, and administration. Property taxes and state formula aid finance most of these activities.
- *Business-type activities* – The District charges fees to help it cover the cost for certain services it provides. The District's food services and other enterprise funds are included here.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's *funds,* focusing on its most significant or "major" funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State Law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (like repaying its long-term debts) or to show that it is properly using certain revenues (like federal grants).

The District has three kinds of funds:

- *Governmental Fund* – Most of the District's basic services are included in governmental funds, which generally focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information with the governmental funds statements that explain the relationship (or differences) between them.
- *Proprietary funds* – Services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds are reported in the same way as the district-wide statements.

-In fact, the District's *enterprise funds* (one type of proprietary fund) are the same as its business-type activities, but provide more detail and additional information, such as cash flow.

-*Internal service funds* (the other kind of proprietary fund) are utilized to report activities that provide supplies and services for the Districts other programs and activities.

-*Fiduciary funds* – The District is the trustee, or *fiduciary*, for assets that belong to others, such as the scholarship fund and the student activities funds. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. We exclude these activities from the district-wide financial statements because the District cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net assets. The District's *combined* net assets at June 30, 2012 were $159.9 million, an increase of 1.1 percent over the June 30, 2011 net assets of $158.1 million (See Table A-1). The majority of the change in the District's position came from governmental activities. The business activities of the District reflected minimal change in net assets.

The District's financial position is the product of many factors. The State of New Jersey withheld the last two state aid payments for formula aid and preschool education aid. This was the eighth year for school based budgeting in the district. The significant change in net assets is attributable to the overall increase in cash and cash equivalents, and the overall decrease in capital assets.

Table A-1
City of Vineland School District's Net Assets
(in millions of dollars)

	Governmental Activities		Business-type Activities		Total School District		Total Percentage Change
	2012	2011	2012	2011	2012	2011	2011-2012
Current and Other Assets	$ 16.3	$ 12.4	$ 0.8	$ 1.6	$ 17.1	$ 14.0	22.1%
Noncurrent Assets	3.0	3.0	-	-	3.0	3.0	n/a
Capital Assets	153.4	156.7	0.6	0.7	154.0	157.4	-2.2%
Total Assets	**172.7**	**172.1**	**1.4**	**2.3**	**174.1**	**174.4**	-0.2%
Current Liabilities	5.9	7.5	0.3	0.6	6.2	8.1	-23.5%
Noncurrent Liabilities	7.7	7.8	0.3	0.4	8.0	8.2	-2.4%
Total Liabilities	**13.6**	**15.3**	**0.6**	**1.0**	**14.2**	**16.3**	-12.9%
Net Assets							
Invested in Capital Assets net of related debt	153.4	156.7	0.6	0.7	154.0	157.4	-2.2%
Restricted	14.6	9.9	-		14.6	9.9	47.5%
Unrestricted	(8.9)	(9.8)	0.2	0.6	(8.7)	(9.2)	-5.4%
Total Net Assets	**$ 159.1**	**$ 156.8**	**$ 0.8**	**$ 1.3**	**$ 159.9**	**$ 158.1**	1.1%

Changes in net assets. The District's total revenues (excluding one special item) increased 8.0 percent to $210.9 million. (See Table A-2.) This increase is due primarily to the addition of state formula aid received by the district. Property taxes and state formula aid accounted for 83.17 percent of the District's revenue. State and federal aid for specific programs derives 16.12 percent, and the remainder, .71 percent, from fees charged for services and miscellaneous sources.

Table A-2
Changes in City of Vineland School District's Net Assets
(in millions of dollars)

	Governmental Activities		Business-type Activities		Total School District		Total Percentage Change
	2012	2011	2012	2011	2012	2011	2011-2012
Revenues							
Program Revenues							
Charges for Services	$ -	$ -	$ 0.9	$ 0.9	$ 0.9	$ 0.9	0.0%
Federal & State Categorical Grants	29.3	37.5	4.7	3.8	34.0	41.3	-17.7%
General Revenues							
Property Taxes	21.7	21.6			21.7	21.6	0.5%
State Formula Aid	153.7	130.4			153.7	130.4	17.9%
Other	0.6	1.1			0.6	1.1	-45.5%
Total Revenues	**205.3**	**190.6**	**5.6**	**4.7**	**210.9**	**195.3**	8.0%
Expenses							
Instruction-Related	77.1	72.8			77.1	72.8	5.9%
Student Support Services	47.2	46.7	6.1	5.4	53.3	52.1	2.3%
Maintenance & Operations	14.9	15.1			14.9	15.1	-1.3%
Transportation	10.6	9.9			10.6	9.9	7.1%
Administration	7.4	5.2			7.4	5.2	42.3%
Other	45.8	41.5			45.8	41.5	10.4%
Total Expenses	**203.0**	**191.2**	**6.1**	**5.4**	**209.1**	**196.6**	6.4%
Excess (Deficiency) Before Transfers & Special Item	2.3	(0.6)	(0.5)	(0.7)	1.8	(1.3)	-236.2%
Transfers	-	-	-	-	-	-	n/a
Special Items		-	-	0.8	-	0.8	-100.0%
Increase (Decrease) in Net Assets	**$ 2.3**	**$ (0.6)**	**$ (0.5)**	**$ 0.1**	**$ 1.8**	**$ (0.5)**	-454.0%

The total cost of all programs and services increased 6.4 percent to $209.1 million. The District's expenses are predominantly related to educating and caring for students (69.4 percent). The purely administrative activities of the District accounted for just 3.6 percent of total costs. The major reasons for the increase in the District's expenditures were higher maintenance, employee benefit, and special school costs. Total expenses were below revenues, increasing net assets approximately $1.8 million above last year. The business activities of the District reflected a minor change.

Governmental Activities

Revenues for the District's governmental activities amounted to $205.3 million. Total expenses amounted to $203.0 million excluding transfers and any special items. The increase in net assets in governmental activities was $2.3 million for 2012 after transfers and special items. The increase in net assets was due to due primarily to the increase in state formula aid of 17.87%.

Business-type Activities

Revenues of the District's business-type activities amounted to $5.6 million, and expenses were $6.1 million.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds reported *combined* fund balances of $13.5 million.

As mentioned, the business-type activities experienced a minimal decrease in net assets. In addition to the district-wide financial statements, food services, and supplemental educational services are reported in greater detail in the enterprise funds statements. The decrease in 2012 was due in part to an increase in the cost of food and employee benefits.

General Fund Budgetary Highlights

The State approved the budget for the 2011-2012 school year that was submitted.

The District's final budget for 2011-2012 anticipated utilizing $8.8 million in fund balance and $403,133 of prior year encumbrances and legal reserves to fund the appropriation plan for this fiscal period. In the 2010-2011 school year the district utilized $12.0 million in fund balance. Approximately 94% of the school based budgets were expended. This being the ninth year of School-Based budgeting, principals continue to manage their individual school budgets effectively.

Actual expenditures for capital outlay amounted to $1,996,758 in the Operating Fund; there was no capital outlay in the Blended Resource Fund (School-Based budgets). The balance of expenditures for capital outlay in the amount of $484,361 was from the Special Revenue Fund. These three areas make up the total governmental fund capital outlay expenditures.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of fiscal year 2012, the District had invested $153.4 million in a broad range of capital assets, including school buildings, athletic facilities, computer and audiovisual equipment, and administrative offices. (See Table A-3.) (More detailed information about capital assets can be found in Note 7 to the financial statements.) Depreciation expense for the year amounted to $5.7 million, while net building improvements and additions to equipment and furniture amounted to $2.2 million.

Table A-3
City of Vineland School District's Capital Assets
(Net of Depreciation)

	Governmental Activities		Business-type Activities		School District Total	
	2012	2011	2012	2011	2012	2011
Land	$ 6,403,544	$ 6,403,544			$ 6,403,544	$ 6,403,544
Construction in Progress	3,411,077	3,190,326			3,411,077	3,190,326
Land Improvements	5,641,590	5,684,637			5,641,590	5,684,637
Buildings	131,628,377	133,778,024			131,628,377	133,778,024
Machinery and Equipment	6,356,207	7,630,958	$ 622,399	$ 690,469	6,978,606	8,321,427
Total	$153,440,795	$156,687,489	$ 622,399	$ 690,469	$154,063,194	$157,377,958

The District's fiscal year 2013 capital budget, in addition to utilizing $1,000,000 from Restricted Fund Balance - Capital Reserves, will appropriate funds for the following:

- $1,400,000 for the purchase of a maintenance warehouse.
- $1,240,000 for the purchase of regular and special education school buses.
- $67,700 is for machinery and equipment.
- $134,469 is for construction services.

Under the auspices of the New Jersey Schools Development Authority, a new elementary and preschool center was completed and opened in January 2008. (Vineland Community Learning Complex, Sabater Elementary and Dallago Preschool) In addition, at the site of the new preschool center and new elementary school a new adult education center was completed in June 2008 and opened for the beginning of our school year 2009. Under architectural design on property purchased by the New Jersey Schools Development Authority for the district is middle school #2. The project has been put out to bid, but has been placed on hold by the NJSDA. The district is awaiting final determination from the State concerning this project.

Long-Term Debt

At year–end, the District had no long term debt. More detailed information about long-term debt can be found in Note 8 to the financial statements.

The state limits the amount of general obligation debt the District can issue to 4 percent of the equalized valuation of all taxable property within the District. The current limit is $159,288,171 the full amount of which is available for the issuance of debt.

FACTORS BEARING ON THE DISTRICT'S FUTURE

At the time these financial statements were prepared and audited, the District was aware of the following existing circumstances that could significantly affect its financial health in the future:

- Three year contracts were negotiated with The Vineland Administrators and Supervisors Association (VASA) and with Amalgamated Local No. 2327 – UAW, AFL/CIO (UAW) expiring on June 30, 2013. Two year contracts were negotiated with the Vineland Education Association (VEA) and with the Vineland Non-Certificated Supervisors (SANS) expiring on June 30, 2012. As of the date of the audit, the contracts for VEA and SANS are still being negotiated.

- The Federal requirements of the "No Child Left Behind" (NCLB) legislation has increased the educational qualifications for the district's paraprofessionals. Additionally, this legislation requires the employment of "Highly Qualified Teachers" and the possibility of parental school choice for the students of low performing schools. Although the district is required to implement these mandates, the Federal government has not increased the funding to initiate these mandates. Additionally, the funding was modified to include only funding for the "Focus" schools which include Landis Middle School and Cunningham School.

- State Aid continues to be relatively flat with a decrease of less than $10,000 for the year however, costs continue to increase causing considerable challenges in the budgeting process. Fuel and other costs continue to rise which puts pressure on other areas to decrease expenses even more.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you should have questions about this report or need additional financial information, please contact the office of the School Business Administrator/Board Secretary, Vineland Board of Education, 625 East Plum Street, Vineland, NJ 08360-3708.

The Vineland Education Foundation is a separately incorporated entity which exists for the benefit of the School District and has its own Board of Directors. The responsibility for policy and investment strategies rests with the Foundation's Board of Directors. The Foundations principle funding source is a Federal Grant (Gear-Up). The School District provides minimal support to the Foundation, such as facility usage, postage and accounting services. Several School District Board Members serve as Foundation Board Members. Since the Foundation exists for the benefit of the District, it is classified as a component unit of the District and the results of its financial transactions are included behind the corresponding schedules of the District's financial statements. The full comparative financial statements of the Vineland Education Foundation can be reviewed by contacting the Treasurer of the Foundation.

BASIC FINANCIAL STATEMENTS

DISTRICT-WIDE FINANCIAL STATEMENTS

CITY OF VINELAND SCHOOL DISTRICT
Statement of Net Assets
June 30, 2012

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Current Assets:			
Cash and Cash Equivalents	$ 7,454,435.54	$ 614,552.75	$ 8,068,988.29
Investments	26,857.74		26,857.74
Internal Balances	247,172.55	(247,172.55)	
Accounts Receivable, net	7,936,348.79	296,208.95	8,232,557.74
Inventories	586,206.82	182,311.66	768,518.48
Prepaid Expenses	3,627.36		3,627.36
Total Current Assets	16,254,648.80	845,900.81	17,100,549.61
Noncurrent Assets:			
Cash and Cash Equivalents - Restricted	3,001,374.52		3,001,374.52
Capital Assets, net	153,440,795.44	622,399.36	154,063,194.80
Total Noncurrent Assets	156,442,169.96	622,399.36	157,064,569.32
Total Assets	172,696,818.76	1,468,300.17	174,165,118.93
LIABILITIES:			
Current Liabilities:			
Accounts Payable	3,894,937.62	181,698.16	4,076,635.78
Intergovernmental Accounts Payable	188,129.38		188,129.38
Accrued Salaries and Benefits	79,899.92	2,529.09	82,429.01
Compensated Absences Payable	62,190.24	15,078.96	77,269.20
Deferred Revenue	1,628,492.91	54,675.73	1,683,168.64
Total Current Liabilities	5,853,650.07	253,981.94	6,107,632.01
Noncurrent Liabilities:			
Compensated Absences Payable	7,026,409.56	374,227.57	7,400,637.13
Net Post-Employment Benefits Obligation	694,122.00		694,122.00
Total Noncurrent Liabilities	7,720,531.56	374,227.57	8,094,759.13
Total Liabilities	13,574,181.63	628,209.51	14,202,391.14
NET ASSETS:			
Invested in Capital Assets, Net of Related Debt	153,440,795.44	622,399.36	154,063,194.80
Restricted for:			
Permanent Endowment - Nonexpendable	26,857.74		26,857.74
Capital Projects	3,001,374.52		3,001,374.52
Other Purposes	11,594,214.70		11,594,214.70
Unrestricted (Deficit)	(8,940,605.27)	217,691.30	(8,722,913.97)
Total Net Assets	$ 159,122,637.13	$ 840,090.66	$159,962,727.79

The accompanying notes to financial statements are an integral part of this statement.

CITY OF VINELAND EDUCATION FOUNDATION, INC.
Statement of Financial Position
June 30, 2012

ASSETS:	
Cash and Cash Equivalents	$ 718,433.48
Investments	485,349.51
Accrued Interest Receivable	1,410.66
Total Assets	$ 1,205,193.65
LIABILITIES AND NET ASSETS:	
Liabilities:	
Deferred Income	$ 790,857.46
Total Liabilities	790,857.46
Net Assets:	
Unrestricted	414,336.19
Total Net Assets	414,336.19
Total Liabilities and Net Assets	$ 1,205,193.65

The accompanying notes to financial statements are an integral part of this statement.

CITY OF VINELAND SCHOOL DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2012

Functions / Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Governmental Activities	Net (Expense) Revenue and Changes in Net Assets: Business-Type Activities	Net (Expense) Revenue and Changes in Net Assets: Total
Governmental Activities:							
Instruction:							
Regular	$ 51,346,453.44	$ 780,489.85		$ 17,739.83	$ (50,548,223.76)		$ (50,548,223.76)
Special Education	16,923,265.86				(16,923,265.86)		(16,923,265.86)
Other Special Instruction	5,992,774.54				(5,992,774.54)		(5,992,774.54)
Other Instruction	2,910,874.15				(2,910,874.15)		(2,910,874.15)
Support Services:							
Tuition	7,640,456.77				(7,640,456.77)		(7,640,456.77)
Student and Instruction Related Services	36,090,211.19				(36,090,211.19)		(36,090,211.19)
Other Administrative Services	3,479,604.22				(3,479,604.22)		(3,479,604.22)
School Administrative Services	7,371,242.67				(7,371,242.67)		(7,371,242.67)
Plant Operations and Maintenance	14,905,669.29				(14,905,669.29)		(14,905,669.29)
Pupil Transportation	10,592,071.87				(10,592,071.87)		(10,592,071.87)
Unallocated Benefits	44,052,549.29				(44,052,549.29)		(44,052,549.29)
Special Schools	200,048.87	26,446.25			(173,602.62)		(173,602.62)
Transfer of Funds to Charter School	1,535,123.00				(1,535,123.00)		(1,535,123.00)
Total Governmental Activities	203,040,345.16	806,936.10	-	17,739.83	(202,215,669.23)	-	(202,215,669.23)
Business-Type Activities:							
Food Service	6,096,353.73	897,922.36	$ 4,718,549.29			$ (479,882.08)	(479,882.08)
Supplemental Educational Services	11,218.83					(11,218.83)	(11,218.83)
Total Business-Type Activities	6,107,572.56	897,922.36	4,718,549.29	-	-	(491,100.91)	(491,100.91)
Total Primary Government	$ 209,147,917.72	$ 1,704,858.46	$ 4,718,549.29	$ 17,739.83	(202,215,669.23)	(491,100.91)	(202,706,770.14)
General Revenues:							
Property Taxes:							
Levied for General Purposes, net					21,731,439.00		21,731,439.00
Levied for Debt Service							
Federal and State Aid not Restricted					153,732,441.32		153,732,441.32
Federal and State Aid Restricted					28,471,327.88		28,471,327.88
Investment Earnings:							
Unrestricted					76,579.74	5,197.45	81,777.19
Restricted					1,352.11		1,352.11

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2012

Functions / Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Governmental Activities	Net (Expense) Revenue and Changes in Net Assets: Business-Type Activities	Net (Expense) Revenue and Changes in Net Assets: Total
General Revenues (Cont'd):							
Miscellaneous Income:							
Unrestricted					$ 395,181.49		$ 395,181.49
Restricted					88,743.69		88,743.69
Total General Revenue					204,497,065.23	$ 5,197.45	204,502,262.68
Change in Net Assets before Transfers					2,281,396.00	(485,903.46)	1,795,492.54
Transfers					-	-	-
Change in Net Assets after Transfers					2,281,396.00	(485,903.46)	1,795,492.54
Net Assets, July 1					156,841,241.13	1,325,994.12	158,167,235.25
Net Assets, June 30					$ 159,122,637.13	$ 840,090.66	$ 159,962,727.79

The accompanying notes to financial statements are an integral part of this statement.

CITY OF VINELAND EDUCATION FOUNDATION, INC.
Statement of Activities
For the Fiscal Year Ended June 30, 2012

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenues and Gains:				
Grant Proceeds		$ 222,400.00		$ 222,400.00
Interest and Dividends	$ 6,900.52			6,900.52
Contributions	40,000.00			40,000.00
Net Assets Released from Restrictions:				
Satisfactions of Program Restrictions	222,400.00	(222,400.00)		
Total Revenues and Losses	269,300.52	-	-	269,300.52
Expenses and Losses:				
Program Services:				
Scholarships	222,400.00			222,400.00
Transfer to City of Vineland School District - Athletic Program	10,290.00			10,290.00
Supporting Services:				
General Expenses	5,525.00			5,525.00
Unrealized and Realized Loss on Investments	461.36			461.36
Total Expenses and Losses	238,676.36	-	-	238,676.36
Changes in Net Assets	30,624.16	-	-	30,624.16
Net Assets, July 1	383,712.03		-	383,712.03
Net Assets, June 30	$ 414,336.19	-	-	$ 414,336.19

The accompanying notes to financial statements are an integral part of this statement.

FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

CITY OF VINELAND SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2012

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Permanent Fund	Total Governmental Funds
ASSETS:						
Cash and Cash Equivalents	$ 7,454,435.54					$ 7,454,435.54
Investments					$ 26,857.74	26,857.74
Interfunds Account Receivable:						
Special Revenue Fund	1,304,987.22					1,304,987.22
Enterprise Fund	247,172.55					247,172.55
Fiduciary Funds	1,253.50					1,253.50
Intergovernmental Accounts Receivable:						
Federal	573,107.95	$ 4,447,240.81				5,020,348.76
State	2,132,114.86	50,589.17				2,182,704.03
Other		400.00				400.00
Other Accounts Receivable	731,429.58	212.92				731,642.50
Inventory	586,206.82					586,206.82
Prepaid Expenses	3,627.36					3,627.36
Restricted Cash and Cash Equivalents	3,001,374.52					3,001,374.52
Total Assets	$ 16,035,709.90	$ 4,498,442.90	-	-	$ 26,857.74	$ 20,561,010.54
LIABILITIES AND FUND BALANCES:						
Liabilities:						
Interfunds Account Payable:						
General Fund		$ 1,304,987.22				$ 1,304,987.22
Intergovernmental Accounts Payable:						
Federal		5,426.37				5,426.37
State	$ 19,530.22	163,172.79				182,703.01
Accounts Payable	2,513,323.68	1,381,613.94				3,894,937.62
Accrued Salaries and Benefits	65,136.41	14,763.51				79,899.92
Deferred Revenue	13.84	1,628,479.07				1,628,492.91
Total Liabilities	2,598,004.15	4,498,442.90	-	-	-	7,096,447.05

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2012

Fund Balances:						
Nonspendable:						
Inventory	$ 586,206.82					$ 586,206.82
Prepaid Expenses	3,627.36					3,627.36
Permanent Fund Principal					$ 26,857.74	26,857.74
Restricted:						
Excess Surplus - Current Year	7,627,744.70					7,627,744.70
Excess Surplus - Prior Year Designated for Subsequent Year's Expenditures	3,966,470.00					3,966,470.00
Capital Reserve	3,001,374.52					3,001,374.52
Assigned:						
Other Purposes	2,687,402.61					2,687,402.61
Designated for Subsequent Year's Expenditures	4,725,993.00					4,725,993.00
Unassigned (Deficit)	(9,161,113.26)					(9,161,113.26)
Total Fund Balances	13,437,705.75	-	-	-	26,857.74	13,464,563.49
Total Liabilities and Fund Balances	$ 16,035,709.90	$ 4,498,442.90	-	-	$ 26,857.74	

Amounts reported for *governmental activities* in the statement of net assets (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 $220,700,009.33, and the accumulated depreciation is $67,259,213.89.	$ 153,440,795.44
Long-term liabilities, including bonds payable, capital leases, compensated absences payable, and post-employment benefit obligations are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(7,782,721.80)
Net assets of governmental activities	$ 159,122,637.13

The accompanying notes to financial statements are an integral part of this statement.

CITY OF VINELAND SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2012

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Permanent Fund	Total Governmental Funds
REVENUES:						
Local Property Tax Levy	$ 21,731,439.00					$ 21,731,439.00
Tuition	780,489.85					780,489.85
GED Testing Center Fees	26,446.25					26,446.25
Interest Earned on Capital Reserve Funds	1,352.11					1,352.11
Unrestricted Miscellaneous Revenues	471,490.83				$ 270.40	471,761.23
Federal Sources	4,851,636.55	$ 9,266,561.44				14,118,197.99
State Sources	148,880,804.77	19,204,766.44				168,085,571.21
Local Sources		88,743.69				88,743.69
Total Revenues	176,743,659.36	28,560,071.57	-	-	270.40	205,304,001.33
EXPENDITURES:						
Current:						
Regular Instruction	40,156,409.10	7,038,795.38				47,195,204.48
Special Education Instruction	16,901,059.34					16,901,059.34
Other Special Instruction	5,992,774.54					5,992,774.54
Other Instruction	2,897,672.27					2,897,672.27
Support Services and Undistributed Costs:						
Tuition	7,640,456.77					7,640,456.77
Student and Instruction Related Services	16,332,593.41	19,490,395.09			275.00	35,823,263.50
Other Administrative Services	3,465,780.30					3,465,780.30
School Administrative Services	7,368,011.42					7,368,011.42
Plant Operations and Maintenance	14,625,893.65					14,625,893.65
Pupil Transportation	9,582,228.01					9,582,228.01
Unallocated Benefits	44,093,509.68					44,093,509.68
Capital Outlay	1,996,758.32	484,360.87				2,481,119.19
Special Schools	200,048.87					200,048.87
Transfer of Funds to Charter School	1,535,123.00					1,535,123.00
Total Expenditures	172,788,318.68	27,013,551.34	-	-	275.00	199,802,145.02

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2012

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Permanent Fund	Total Governmental Funds
Excess (Deficiency) of Revenues over Expenditures	$ 3,955,340.68	$ 1,546,520.23	-	-	$ (4.60)	$ 5,501,856.31
OTHER FINANCING SOURCES (USES):						
Contribution to SBB (School Based Budget) - Special Revenue Fund	2,558,870.23	(2,558,870.23)				
Transfer to Special Revenue Fund - Preschool Programs	(1,012,350.00)	1,012,350.00				
Total Other Financing Sources and Uses	1,546,520.23	(1,546,520.23)	-	-	-	-
Net Change in Fund Balances	5,501,860.91	-	-	-	(4.60)	5,501,856.31
Fund Balance (Deficit) July 1	7,935,844.84	-	-	-	26,862.34	7,962,707.18
Fund Balance, June 30	$ 13,437,705.75	-	-	-	$ 26,857.74	$ 13,464,563.49

The accompanying notes to financial statements are an integral part of this statement.

CITY OF VINELAND SCHOOL DISTRICT
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, 2012

Amounts reported for governmental activities in the statement of activities are different because:

Total Net Change in Fund Balances - Governmental Funds		$ 5,501,856.31
Governmental funds report capital outlays 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 capital outlays exceeded depreciation in the period.		
Depreciation Expense	$ (5,678,511.74)	
Capital Outlays	2,445,359.55	
		(3,233,152.19)
In the statement of activities, an expense is recorded when the historical cost of a capital asset exceeds the summation of the asset's accumulated depreciation and any proceeds received from the disposal.		(31,281.44)
Certain capital assets acquired on behalf of the School District by other sources are recorded as a revenue (capital contribution) in the district-wide financial statements, but is not recorded in the governmental funds.		17,739.83
In the statement of activities, certain operating expenses, (e.g., compensated absences, post-employment benefits, interest on debt), are measured by the amounts incurred 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 (+).		26,233.49
Change in Net Assets of Governmental Activities		$ 2,281,396.00

The accompanying notes to financial statements are an integral part of this statement.

PROPRIETARY FUNDS

CITY OF VINELAND SCHOOL DISTRICT
Proprietary Fund
Statements of Net Assets
June 30, 2012

	Enterprise Fund Types		
	Food Service	Supplemental Educational Services	Total
ASSETS:			
Current Assets:			
Cash and Cash Equivalents	$ 440,580.21	$ 173,972.54	$ 614,552.75
Intergovernmental Accounts Receivable:			
Federal	262,800.33		262,800.33
State	3,306.45		3,306.45
Other Accounts Receivable	30,102.17		30,102.17
Inventories	182,311.66		182,311.66
Total Current Assets	919,100.82	173,972.54	1,093,073.36
Noncurrent Assets:			
Equipment	1,968,524.67		1,968,524.67
Less: Accumulated Depreciation	(1,346,125.31)		(1,346,125.31)
Total Noncurrent Assets	622,399.36	-	622,399.36
Total Assets	1,541,500.18	173,972.54	1,715,472.72
LIABILITIES:			
Current Liabilities:			
Accounts Payable	181,698.16		181,698.16
Interfund Accounts Payable:			
General Fund	247,172.55		247,172.55
Accrued Salaries and Benefits	2,529.09		2,529.09
Compensated Absences Payable	15,078.96		15,078.96
Deferred Revenue	54,675.73		54,675.73
Total Current Liabilities	501,154.49	-	501,154.49
Noncurrent Liabilities:			
Compensated Absences Payable	374,227.57	-	374,227.57
Total Noncurrent Liabilities	374,227.57	-	374,227.57
Total Liabilities	875,382.06	-	875,382.06
NET ASSETS:			
Invested in Capital Assets, Net of Related Debt	622,399.36		622,399.36
Unrestricted	43,718.76	173,972.54	217,691.30
Total Net Assets	$ 666,118.12	$ 173,972.54	$ 840,090.66

The accompanying notes to financial statements are an integral part of this statement.

CITY OF VINELAND SCHOOL DISTRICT
Proprietary Fund
Statements of Revenues, Expenses, and Changes in Fund Net Assets
For the Fiscal Year Ended June 30, 2012

	Enterprise Fund Types		
	Food Service	Supplemental Educational Services	Total
OPERATING REVENUES:			
Charges for Services:			
Daily Sales - Reimbursable Programs	$ 640,833.00		$ 640,833.00
Daily Sales - Non-Reimbursable Programs	217,622.00		217,622.00
Special Functions	39,467.36		39,467.36
Total Operating Revenue	897,922.36	-	897,922.36
OPERATING EXPENSES:			
Cost of Sales	2,303,143.14		2,303,143.14
Salaries	1,967,611.65	$ 9,319.64	1,976,931.29
Personal Services - Employee Benefits	1,016,016.16	1,633.24	1,017,649.40
Purchased Professional and Technical Services	311,225.50		311,225.50
Other Purchased Services	100,488.53		100,488.53
Supplies and Materials	281,367.42	265.95	281,633.37
Depreciation	80,015.35		80,015.35
Miscellaneous Expenditures	36,485.98		36,485.98
Total Operating Expenses	6,096,353.73	11,218.83	6,107,572.56
Operating Income (Loss)	(5,198,431.37)	(11,218.83)	(5,209,650.20)
NONOPERATING REVENUES (EXPENSES):			
State Sources:			
State School Lunch Program	64,707.17		64,707.17
Federal Sources:			
National School Breakfast Program	1,325,476.67		1,325,476.67
National School Lunch Program	2,851,700.75		2,851,700.75
After School Snack Program	50,267.92		50,267.92
Fresh Fruit and Vegetable Program	130,908.66		130,908.66
Food Distribution Program	289,510.91		289,510.91
Interest and Investment Revenue	5,197.45		5,197.45
Contractual Payment from Food Service Mgmt. Company	5,977.21		5,977.21
Total Nonoperating Revenues (Expenses)	4,723,746.74	-	4,723,746.74
Change in Net Assets	(474,684.63)	(11,218.83)	(485,903.46)
Net Assets, July 1	1,140,802.75	185,191.37	1,325,994.12
Net Assets, June 30	$ 666,118.12	$ 173,972.54	$ 840,090.66

The accompanying notes to financial statements are an integral part of this statement.

CITY OF VINELAND SCHOOL DISTRICT
Proprietary Fund
Statements of Cash Flows
For the Fiscal Year Ended June 30, 2012

	Enterprise Fund Types		
	Food Service	Supplemental Educational Services	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from Customers and Users	$ 900,680.58		$ 900,680.58
Payments for Employees Services	(3,019,539.32)	$ (10,952.88)	(3,030,492.20)
Payments for Other Goods and Services	(3,644,422.87)	(265.95)	(3,644,688.82)
Other Receipts (Payments)	568,099.26		568,099.26
Net Cash Provided (Used) by Operating Activities	(5,195,182.35)	(11,218.83)	(5,206,401.18)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
State Sources	73,437.37		73,437.37
Federal Sources	5,103,603.08		5,103,603.08
Net Cash Provided by (Used for) Non-Capital Financing Activities	5,177,040.45	-	5,177,040.45
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Purchases of Capital Assets	(11,544.00)		(11,544.00)
Net Cash Provided by (Used for) Capital and Related Financing Activities	(11,544.00)	-	(11,544.00)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest on Investments	5,197.45	-	5,197.45
Net Cash Provided by Investing Activities	5,197.45	-	5,197.45
Net Increase (Decrease) in Cash and Cash Equivalents	(24,488.45)	(11,218.83)	(35,707.28)
Cash and Cash Equivalents - July 1	465,068.66	185,191.37	650,260.03
Cash and Cash Equivalents - June 30	$ 440,580.21	$ 173,972.54	$ 614,552.75
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	$ (5,198,431.37)	$ (11,218.83)	$ (5,209,650.20)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:			
Depreciation	80,015.35		80,015.35
Contractual Payment - Food Service Management Company	5,977.21		5,977.21
(Increase) Decrease in Accounts Receivable	564,880.27		564,880.27
(Increase) Decrease in Inventories	(57,433.95)		(57,433.95)
Increase (Decrease) in Interfund Payable	(248,208.07)		(248,208.07)
Increase (Decrease) in Accounts Payable	(360,746.01)		(360,746.01)
Increase (Decrease) in Compensated Absences Payable	(3,259.21)		(3,259.21)
Increase (Decrease) in Accrued Salaries and Benefits	(32,652.30)		(32,652.30)
Increase (Decrease) in Deferred Revenue	54,675.73		54,675.73
Net Cash Provided (Used) by Operating Activities	$ (5,195,182.35)	$ (11,218.83)	$ (5,206,401.18)

The accompanying notes to financial statements are an integral part of this statement.

FIDUCIARY FUNDS

CITY OF VINELAND SCHOOL DISTRICT
Fiduciary Funds
Statement of Fiduciary Net Assets
June 30, 2012

	Trust Funds		Agency Funds	
	Unemployment Compensation Trust	Private Purpose Scholarship Fund	Student Activity	Payroll
ASSETS:				
Cash and Cash Equivalents	$ 332,845.94	$ 122,283.33	$ 454,455.59	$ 576,042.50
Investments	1,100,000.00	14,949.05		
Total Assets	1,432,845.94	137,232.38	$ 454,455.59	$ 576,042.50
LIABILITIES:				
Interfund Accounts Payable:				
General Fund				$ 1,253.50
Intergovernmental Accounts Payable:				
State	61,214.33			
Payroll Deductions and Withholdings				574,789.00
Payable to Student Groups			$ 454,455.59	
Total Liabilities	61,214.33	-	$ 454,455.59	$ 576,042.50
NET ASSETS:				
Held in Trust for Unemployment Claims and Other Purposes	$ 1,371,631.61			
Reserved for Scholarships		$ 137,232.38		

The accompanying notes to financial statements are an integral part of this statement.

CITY OF VINELAND SCHOOL DISTRICT
Fiduciary Funds
Statement of Changes in Fiduciary Net Assets
For the Fiscal Year Ended June 30, 2012

	Unemployment Compensation Trust	Private Purpose Scholarship Fund
ADDITIONS:		
Contributions:		
Plan Member	$ 195,620.30	
Scholarships		$ 23,145.68
Total Contributions	195,620.30	23,145.68
Investment Earnings:		
Interest	13,917.90	433.53
Net Investment Earnings	13,917.90	433.53
Total Additions	209,538.20	23,579.21
DEDUCTIONS:		
Unemployment Claims	422,879.71	
Scholarships Awarded		28,446.10
Miscellaneous		229.02
Total Deductions	422,879.71	28,675.12
Change in Net Assets	(213,341.51)	(5,095.91)
Net Assets, July 1	1,584,973.12	142,328.29
Net Assets, June 30	$ 1,371,631.61	$ 137,232.38

The accompanying notes to financial statements are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 K through 12 at its seventeen schools. The School District has an approximate enrollment at June 30, 2012 of 10,803 students.

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 interdependency, 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. There were no additional entities required to be included in the reporting entity under the criteria as described above, in the current fiscal year. Furthermore, 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.

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 School District also applies Financial Accounting Standards Board (FASB) Statements and Interpretations, issued on or before November 30, 1989, to its business-type activities and enterprise funds, provided they do not conflict with or contradict GASB pronouncements. The more significant of the School District's accounting policies are described in this note.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Basis of Presentation (Cont'd)
The School District's basic financial statements consist of government-wide statements, including a statement of net assets 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 assets and the statement of activities display information about the School District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds and component units fiduciary in nature. 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 assets 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. The policy of the School District is to not allocate indirect expenses to functions in the statement of activities. 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 fiduciary fund is reported by type. 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, proprietary, and fiduciary.

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.

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.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Fund Financial Statements (Cont'd)

Governmental Funds (Cont'd)

General Fund (Cont'd) - In addition to the capital outlay sub-fund, the School District is accountable for an additional sub-fund, the Education Jobs Fund ("Ed Jobs"), resulting from federal legislation signed into law on August 10, 2010. The Ed Jobs program was created to provide funding assistance to states in order to save or create education jobs for the 2010-2011 school year, through September 30, 2012. Jobs funded under this program include those that provide educational and related services for early childhood, elementary, and secondary education. Ed Jobs revenues and expenditures are recorded in the general fund (fund 18) on a reimbursement basis. As such, revenue is not included in the fiscal year surplus, and no portion of general fund balance at June 30, 2012 is considered to be attributable to Ed Jobs. Ed Jobs expenditures at June 30, 2012 are included as a component of overall general fund expenditures, and also are included in total general fund expenditures for purposes of the excess surplus calculation.

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.

Capital Projects Fund - The capital projects fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets, other than those financed by proprietary funds. The financial resources are derived from New Jersey Economic Development Authority grants, temporary notes, or serial bonds which are specifically authorized by the voters as a separate question on the ballot either during the annual election or at a special election.

Debt Service Fund - The debt service fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

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 funds are:

Food Service Fund - This fund accounts for the financial transactions related to the food service operations of the School District.

Supplemental Education Services Fund (SES) - This fund accounts for the financial activity related to Supplemental Education Services.

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 assets) is segregated into investment in capital assets, net of related debt, and unrestricted net assets, if applicable. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Fund Financial Statements (Cont'd)

Proprietary Funds (Cont'd) –

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

Fiduciary Funds - Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. Pension trust funds are used to account for resources held in trust for employees and their beneficiaries based on defined benefit pension agreements, defined contribution agreements, other postemployment benefit agreements, and other employee benefit arrangements. Investment trust funds are used to report the external portion of an investment pool as defined in GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Private-purpose trust funds are used to account for the principal and income for all other trust arrangements that benefit individuals, private organizations, or other governments. Agency funds are used to account for assets held by the School District in a trustee capacity or as an agent for individuals, private organizations, other governments, and / or other funds (i.e., payroll and student activities). They are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The School District has a private-purpose scholarship fund, a student activity fund, and a payroll fund fiduciary funds.

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 assets.

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 a reconciliation, with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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 assets. The statement of changes in fund net assets 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. Fiduciary funds are reported using the economic resources measurement focus.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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 and fiduciary 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 deferred 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.

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 county office and are voted upon at the annual school election on the third Tuesday in April. Budgets are prepared using the modified accrual basis of accounting. The legal level of budgetary control is established at line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6A:23A-16.2(f)1. Transfers of appropriations may be made by school board resolution at any time during the fiscal year in accordance with N.J.A.C. 6A:23A-13.3.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Budgets / Budgetary Control (Cont'd) - 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.

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.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Cash, Cash Equivalents and Investments (Cont'd) - 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 for the fiscal years ended June 30, 2012 and 2011 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.

The cost of inventories in the governmental fund financial statements is recorded as expenditures when consumed rather than when purchased.

Inventories in the Proprietary Funds are values at cost, which approximates market, using the first-in-first-out (FIFO) method.

Prepaid Expenses - Prepaid expenses recorded on the government-wide financial statements and in the proprietary fund types represent payments made to vendors for services that will benefit periods beyond June 30, 2012.

In the governmental fund financial statements, however, payments for prepaid items are fully recognized as an expenditure in the fiscal year of payment. No asset for the prepayment is created, and no expenditure allocation to future accounting periods is required (*non-allocation method*). This is consistent with the basic governmental concept that only expendable financial resources are reported by a specific fund.

Deferred Expenditures - Deferred expenditures are disbursements that are made in one period, but are more accurately reflected as an expenditure / expense in the next fiscal period. Unlike prepaid expenses, deferred expenditures are not regularly recurring costs of operations.

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 assets.

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 assets, 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 assets and the proprietary fund statement of net assets.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Capital Assets (Cont'd) - 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:

Description	
Land Improvements	20 Years
Buildings and Improvements	20-50 Years
Machinery & Equipment	5-20 Years

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.

Deferred Revenue - Deferred 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. Bonds are recognized as a liability on the governmental fund financial statements when due.

Net Assets - Net assets represent the difference between assets and liabilities. Net assets 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 assets 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 assets are available.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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 nonspenable 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.

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. The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

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, 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 and fees for Supplemental Educational Services (SES). 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.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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.

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, 2012, the School District's bank balances of $9,388,541.19 were exposed to custodial credit risk as follows:

Insured by F.D.I.C	$ 1,458,637.33
Collateralized under GUDPA	6,885,225.94
Uninsured and uncollateralized	1,044,677.92
	$ 9,388,541.19

New Jersey Cash Management Fund - During the fiscal year, the School District participated in the New Jersey Cash Management Fund. The Fund is governed by regulations of the State Investment Council, who prescribe standards designed to insure the quality of investments in order to minimize risk to the Funds participants. Deposits with the New Jersey Cash Management Fund are not subject to custodial credit risk as defined above. At June 30, 2012, the School District's deposits with the New Jersey Cash Management Fund were $5,184,716.17.

Note 3: INVESTMENT IN SECURITIES

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. These permissible investments generally include bonds or other obligations of the United States of America or obligations guaranteed by the United States of America, government money market mutual funds, any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, bonds or other obligations of the School District or other obligations of the local unit or units within which the School District is located, bonds or other obligations approved by the Division of Investment in the Department of Treasury for investment by school districts, local government investment pools, deposits with the State of New Jersey Cash Management Fund, and agreements for the purchase of fully collateralized securities with certain provisions. The School District has no investment policy that would further limit its investment choices.

Custodial Credit Risk Related to Investments - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the School District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party.

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Other than the rules and regulations promulgated by N.J.S.A. 18A:20-37, the School District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. As stated in note 1, investments are purchased in accordance with N.J.S.A. 18A:20-37. The School District has no investment policy that would further limit its investment choices.

All investments of the District are in certificates of deposit with an original maturity in excess of one year. Certificates of deposit are not subject to risk categorization; however, $289,346.57 as of June 30, 2012 was insured under Federal Deposit Insurance Corporation (F.D.I.C.). The fair value of the certificates of deposit at June 30, 2012 was $1,139,346.57.

Note 4: 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.

The activity of the capital reserve for the July 1, 2011 to June 30, 2012 fiscal year is as follows:

Balance July 1, 2011	$ 3,000,022.41
Increased by:	
Interest Earnings	1,352.11
Balance June 30, 2012	$ 3,001,374.52

Note 5: ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2012 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 individual major and fiduciary funds, in the aggregate, are as follows:

	General Fund	Special Revenue Fund	Proprietary Funds	Total
Intergovernmental	$ 2,705,222.81	$ 4,498,229.98	$ 266,106.78	$ 7,469,559.57
Other	731,429.58	212.92	30,102.17	761,744.67
	$ 3,436,652.39	$ 4,498,442.90	$ 296,208.95	$ 8,231,304.24

Note 6: INVENTORY

Inventory in the general fund at June 30, 2012 consisted of the following:

Supplies	$ 586,206.82

Inventory in the food service fund at June 30, 2012 consisted of the following:

Food	$ 79,448.52
Supplies	48,187.41
Government Commodities	54,675.73
	$ 182,311.66

Note 7: CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2012 was as follows:

	Balance July 1, 2011	Additions	Deletions	Balance June 30, 2012
Governmental Activities:				
Capital Assets that are not being depreciated:				
Land	$ 6,403,544.00			$ 6,403,544.00
Construction in Progress	3,190,326.29	$ 220,751.52		3,411,077.81
Total Capital Assets not being depreciated	9,593,870.29	220,751.52	-	9,814,621.81
Capital Assets that are being depreciated:				
Land Improvements	10,405,997.23	350,687.56		10,756,684.79
Building and Improvements	176,844,310.43	135,872.56		176,980,182.99
Machinery and Equipment	21,603,582.00	1,755,937.74	$ (211,000.00)	23,148,519.74
Total Capital Assets being depreciated	208,853,889.66	2,242,497.86	(211,000.00)	210,885,387.52
Less Accumulated Depreciation for:				
Land Improvements	(4,721,510.28)	(393,584.80)		(5,115,095.08)
Building and Improvements	(41,489,379.38)	(3,862,426.56)		(45,351,805.94)
Equipment	(15,549,531.05)	(1,422,500.38)	179,718.56	(16,792,312.87)
Total Accumulated Depreciation	(61,760,420.71)	(5,678,511.74)	179,718.56	(67,259,213.89)
Total Capital Assets being Depreciated, net of Accumulated Depreciation	147,093,468.95	(3,436,013.88)	(31,281.44)	143,626,173.63
Governmental Activities Capital Assets, net	$ 156,687,339.24	$ (3,215,262.36)	$ (31,281.44)	$ 153,440,795.44
Business-Type Activities:				
Equipment	$ 1,956,980.67	$ 11,544.00		$ 1,968,524.67
Less Accumulated Depreciation for:				
Equipment	(1,266,109.96)	(80,015.35)		(1,346,125.31)
Business-Type Activities Capital Assets, net	$ 690,870.71	$ (68,471.35)	$ -	$ 622,399.36

* Depreciation expense was charged to governmental functions as follows:

Instruction:	
Regular	$ 4,078,835.68
Special Education	22,206.52
Other Instruction	13,201.88
Support Services:	
Student and Instruction Related Services	231,188.05
School Administrative Services	13,670.49
General and Administrative Services	13,823.92
Plant Operations and Maintenance	305,140.23
Pupil Transportation	1,000,444.97
	$ 5,678,511.74

Note 8: LONG-TERM OBLIGATIONS

During the fiscal year ended June 30, 2012, the following changes occurred in long-term obligations:

	Principal Outstanding July 1, 2011	Additions	Reductions	Principal Outstanding July 1, 2012	Due Within One Year
Governmental Activities:					
Compensated Absences Payable	$ 7,072,746.29	$ 394,886.77	$ (379,033.26)	$ 7,088,599.80	$ 62,190.24
Net OPEB Obligation	736,209.00	10,647.00	(52,734.00)	694,122.00	
	$ 7,808,955.29	$ 405,533.77	$ (431,767.26)	$ 7,782,721.80	$ 62,190.24
Business-Type Activities:					
Compensated Absences Payable	$ 392,565.74	$ 17,107.95	$ (20,367.16)	$ 389,306.53	$ 15,078.96

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, 2012.

Bonds Authorized but not Issued - As of June 30, 2012, 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 19, for Other Post-Employment Benefits.

Note 9: OPERATING LEASES

At June 30, 2012, the School District had operating lease agreements in effect for (3) buildings, classroom space and office equipment that expire on various dates. The present value of the future minimum rental payments under the operating lease agreements are as follows:

Fiscal Year Ending June 30,	Building/ Classroom Space	Office Equipment	Total
2013	$ 599,500.00	$ 144,173.52	$ 743,673.52
2014	154,376.00	59,554.22	213,930.22
2015		29,277.60	29,277.60
2016		2,148.33	2,148.33
	$ 753,876.00	$ 235,153.67	$ 989,029.67

The operating lease payments made during the year ended June 30, 2012 were $952,159.41.

Note 10: PENSION PLANS

A substantial number of the School District's employees participate in one of the following defined benefit pension plans: the Teachers' Pension and Annuity Fund and the Public Employees' Retirement System, which are administered by the New Jersey Division of Pensions and Benefits. In addition, several School District employees participate in the Defined Contribution Retirement Program, which is a defined contribution pension plan. This too is administered by the New Jersey Division of Pensions and Benefits. Each plan has a Board of Trustees that is primarily responsible for its administration. The Division issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to:

State of New Jersey
Division of Pensions and Benefits
P.O. Box 295
Trenton, New Jersey 08625-0295

Teachers' Pension and Annuity Fund - The Teachers' Pension and Annuity Fund (TPAF) is a cost-sharing contributory defined benefit pension plan which was established as of January 1, 1955, under the provisions of N.J.S.A. 18A:66. The TPAF provides retirement, death, and disability, and medical benefits to qualified members. Vesting and benefit provisions are established by N.J.S.A. 18A:66.

The contribution requirements of plan members are determined by State statute. In accordance with Chapters 113, 114 and 115, P.L. 1997, plan members enrolled in the TPAF were required to contribute 5% of their annual covered salary. Effective July 1, 2007, however, in accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members were required to contribute 5.5% of their annual covered salary. For employees who were enrolled in the retirement system prior to July 1, 2007, the increase was effective with the payroll period that began immediately after July 1, 2007. 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, 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. No normal or accrued liability contribution by the district has been required over several preceding fiscal years.

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, 2008, 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, 2008. 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 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.

Note 10: PENSION PLANS (CONT'D)

Public Employees' Retirement System (Cont'd)

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:

Fiscal Year	Normal Contribution	Accrued Liability	Group Insurance	Total Liability	Funded by State	Paid by District
Public Employees Retirement System						
2012	$ 846,348.00	$ 1,692,697.00	$ 161,768.00	$ 2,700,813.00	$ -	$ 2,700,813.00
2011	925,519.00	1,474,754.00	182,299.00	2,582,572.00	-	2,582,572.00
2010	803,026.00	1,031,794.00	254,447.00	2,089,267.00	-	2,089,267.00

Defined Contribution Retirement Program - The Defined Contribution Retirement Program (DCRP) is a cost-sharing multiple-employer defined contribution pension fund which was established on July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007 (N.J.S.A. 43:15C-1 et. seq.), and expanded under the provisions of Chapter 89, P.L. 2008 and Chapter 1, P.L. 2010. The Defined Contribution Retirement Program Board oversees the DCRP, which is administered for the Division of Pensions and Benefits by Prudential Financial. 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. In addition to the employee contributions, the School District's contribution amounts for each pay period are transmitted to Prudential Financial not later than the fifth business day after the date on which the employee is paid for that pay period.

The School District's contributions, equal to the required contribution for each fiscal year, was as follows:

Fiscal Year	Normal Contribution	Accrued Liability	Group Insurance	Total Liability	Funded by State	Paid by District
Defined Contribution Retirement Program						
2012	$ 36,791.26	$ -	$ -	$ 36,791.26	$ -	$ 12,990.15
2011	19,270.10	-	-	19,270.10	-	6,294.58
2010	-	-	-	-	-	-

Note 11: ON-BEHALF PAYMENTS

For the fiscal year ended June 30, 2012, the School District has recognized as revenues and expenditures on-behalf payments made by the State for normal costs and post-retirement costs related to TPAF. The amounts recognized as revenues and expenditures for normal costs and post-retirement costs were $2,306,080.00 and $4,635,823.00, respectively.

Note 12: RISK MANAGEMENT

The School 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 School District maintains commercial insurance coverage for property, liability, and surety bonds. A complete schedule of insurance coverage can be found in the Statistical Section of this Comprehensive Annual Financial Report.

Note 12: RISK MANAGEMENT (CONT'D)

New Jersey Unemployment Compensation Insurance - The School District has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan, the School 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 School District is billed quarterly for amounts due to the State.

The following is a summary of School District contributions, reimbursements to the State for benefits paid and the ending balance of the School District's expendable trust fund for the current and previous two fiscal years:

Fiscal Year Ending June 30,	School District Contributions	Employee Contributions	Amount Reimbursed	Ending Balance
2012	$ -	$ 195,620.30	$ 422,879.71	$ 1,371,631.61
2011	-	175,804.26	432,413.00	1,584,973.16
2010	-	177,441.42	288,743.57	1,824,964.55

Note 13: 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:

Thomas Seely Agency, Inc.
AXA Equitable
Metlife
Lincoln Investment
F.T. Jones Fund Choice, LLC
ING Reliastar Life Insurance Company
Life of the South West
Security Benefit
State of New Jersey, Department of Treasury, Division of Pensions, Supplemental Annuity Collective Trust

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, 2012, the liability for compensated absences in the governmental activities and proprietary fund types was $7,088,599.80 and $389,306.53, respectively.

Note 15: INTERFUND BALANCES AND TRANSFERS

The following interfund balances were recorded on the various balance sheets as June 30, 2012:

Fund	Interfund Receivable	Interfund Payable
General Fund	$ 1,553,413.27	
Special Revenue Fund		$ 1,304,987.22
Enterprise Fund		247,172.55
Fiduciary Fund		1,253.50
	$ 1,553,413.27	$ 1,553,413.27

The interfund receivables and payables above predominately resulted from payments made by certain funds on behalf of other funds. During the fiscal year 2013, the District expects to liquidate such interfunds, depending upon the availability of cash flow.

Note 16: DEFICIT FUND BALANCES

The School District has a deficit fund balance of ($9,161,113.26) in the general fund as of June 30, 2012 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 in violation of New Jersey statute and regulation nor in need of corrective action. The School District deficit in the GAAP funds statements of ($9,161,113.26) is equal to (or) is less than the June state aid payments.

Note 17: DEFICIT UNRESTRICTED NET ASSETS

The School District had a deficit in unrestricted net assets of ($8,940,605.27) as of June 30, 2012. This deficit was attributable to the allocation of the unpaid 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 nonspenable 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, 2012, are summarized as follows:

General Fund - The School District records inventory utilizing the consumption method of accounting. As a result, because inventory is recorded as an asset, even though it does not represent expendable financial resources, it is necessary to set aside fund balance at fiscal year-end by an amount equal to the carrying value of the inventory. As of June 30, 2012, the nonspendable fund balance was $586,206.82. In addition, the District also has $3,627.36 in non-expendable prepaid expenses.

Permanent Fund - On December 1, 1978, the School District was the beneficiary of a distribution from an estate. In accordance with the terms of the distribution, the principal is to be invested upon good security, and the income only, derived there from, is to be used solely for student scholarships. As of June 30, 2012, the nonspendable fund balance amount was $26,857.74.

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, 2012 is $7,627,744.70. Additionally, $3,966,470.00 of excess fund balance generated during 2010-2011 has been restricted and designated for utilization in the 2012-2013 budget.

For Capital Reserve Account - As of June 30, 2012, the balance in the capital reserve account is $3,001,374.52. These funds are restricted for future capital outlay expenditures for capital projects in the School District's approved Long Range Facilities Plan (LRFP).

ASSIGNED

As stated in note 1, 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. Specific assignments of the School District's fund balance are summarized as follows:

General Fund -

For Subsequent Year's Expenditures - The School District has appropriated and included as an anticipated revenue for the fiscal year ending June 30, 2013 $4,725,993.00 of general fund balance at June 30, 2012.

Other Purposes - As of June 30, 2012, the School District had $2,687,402.61 of encumbrances outstanding for purchase orders and contracts signed by the School District, but not completed, as of the close of the fiscal year.

Note 18: FUND BALANCES (CONT'D)

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 - As of June 30, 20, ($9,161,113.26) of general fund balance was unassigned.

Note 19: OTHER POSTEMPLOYMENT BENEFITS (OTHER THAN PENSION)

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

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

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

Funding Policy – As of July 1, 2011, the District has no segregated assets. The District has not yet decided whether to use a segregated trust for funding the OPEB benefits. 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, 2012, 2011 and 2010 were $52,734.00, $78,931.00 and $137,262.00, respectively.

Annual OPEB Cost and Net OPEB Obligation - In accordance with Statement No. 45 of the Governmental Accounting Standards Board, the School District is required to expense the *annual required contribution of the employer (ARC)*, an amount actuarially determined in accordance with the parameters of Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty (30) years.

The School District's annual required contribution (ARC), the interest on the net OPEB obligation (asset), the adjustment to the ARC, the increase or decrease in the net OPEB obligation, the net OPEB obligation, and the percentage of annual OPEB cost contributed to the plan for fiscal years 2012, 2011, and 2010 are as follows:

	2012	2011	2010
Annual Required Contribution (ARC)	$ 44,868.00	$ 44,868.00	$ 443,028.00
Interest on the Net OPEB Obligation	29,448.00	32,313.00	21,061.00
Adjustment to the ARC	(63,669.00)	(69,862.00)	(45,535.00)
Annual OPEB Cost	10,647.00	7,319.00	418,554.00
Pay as You Go Cost (Existing Retirees)	(52,734.00)	(78,931.00)	(137,262.00)
Increase in the Net OPEB Obligation	(42,087.00)	(71,612.00)	281,292.00
Net OPEB Obligation, January 1	736,209.00	807,821.00	526,529.00
Net OPEB Obligation, December 31	$ 694,122.00	$ 736,209.00	$ 807,821.00

Note 19: OTHER POSTEMPLOYMENT BENEFITS (OTHER THAN PENSION) (CONT'D)

Funded Status and Funding Progress - As of July 1, 2010, the most recent actuarial valuation date, the School District's Plan was 0.0% funded. The actuarial accrued liability for benefits was $1,088,092.00, and the actuarial value of Plan assets was $0.00, resulting in an unfunded actuarial accrued liability (UAAL) of $1,088,092.00. The covered payroll (annual payroll of active employees covered by the Plan) was $106,492,704.00, and the ratio of the UAAL to the covered payroll was 1.0%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of the Plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions - Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2010 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 4.0% investment rate of return (net of investment expenses) and annual healthcare cost trend rates as follows: prescription drug rates are assumed to increase 9% per year with a 1% decline in each subsequent year to an ultimate rate of 5% in the fifth year, dental and vision care premiums are assumed to increase 3% per year.

Both rates assume a 4.0% salary inflation assumption. The City of Vineland School District OPEB Plan's unfunded actuarial accrued liability is being amortized using the level dollar method at the valuation interest rate. The amortization period is thirty (30) years. The remaining amortization period at June 30, 2012 is twenty-seven (27) years.

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: SUBSEQUENT EVENTS

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2012 and December 27, 2012, the date the financial statements were issued for possible disclosure and recognition in the financial statements. The only item that has come to the attention of the District that would require disclosure is noted below.

On August 23, 2013 the District purchased property at 1350 S. West Boulevard, Vineland, New Jersey in the amount of $1,400,000.00. This property will be used as warehouse space for the maintenance department.

REQUIRED SUPPLEMENTARY INFORMATION
PART II

BUDGETARY COMPARISON SCHEDULES

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
For Fiscal Year Ended June 30, 2012

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
REVENUES:					
Local Sources:					
Local Tax Levy	$ 21,731,439.00		$ 21,731,439.00	$ 21,731,439.00	
Tuition	400,000.00		400,000.00	780,489.85	$ 380,489.85
GED Testing Center Fees	30,000.00	$ 3,700.00	33,700.00	26,446.25	(7,253.75)
Interest Earned on Capital Reserve Funds				1,352.11	1,352.11
Unrestricted Miscellaneous Revenues	442,694.00		442,694.00	471,490.83	28,796.83
Total - Local Sources	22,604,133.00	3,700.00	22,607,833.00	23,011,218.04	403,385.04
Federal Sources:					
Medicaid Reimbursement	276,363.00		276,363.00	349,015.90	72,652.90
Education Jobs Fund	4,000,000.00	515,390.00	4,515,390.00	4,502,620.65	(12,769.35)
Total - Federal Sources	4,276,363.00	515,390.00	4,791,753.00	4,851,636.55	59,883.55
State Sources:					
Equalization Aid	84,320,919.00	1,974,437.00	86,295,356.00	87,747,777.00	1,452,421.00
Categorical Transportation Aid	3,889,237.00	206,073.00	4,095,310.00	4,246,900.00	151,590.00
Categorical Special Education Aid	4,564,872.00	106,353.00	4,671,225.00	4,749,459.00	78,234.00
Categorical Security Aid	2,812,928.00	100,280.00	2,913,208.00	2,986,976.00	73,768.00
Adjustment Aid	34,091,355.00	1,504,329.00	35,595,684.00	36,702,288.00	1,106,604.00
Extraordinary Aid	275,500.00		275,500.00	1,352,859.00	1,077,359.00
Other State Aids				61,893.98	61,893.98
Reimbursed TPAF Pension Contributions (non-budgeted)				2,306,080.00	2,306,080.00
Reimbursed TPAF Pension Contributions - Post-Retirement Medical (non-budgeted)				4,635,823.00	4,635,823.00
Reimbursed TPAF Social Security Contributions (non-budgeted)				4,875,475.79	4,875,475.79
Total - State Sources	129,954,811.00	3,891,472.00	133,846,283.00	149,665,531.77	15,819,248.77
Total Revenues	156,835,307.00	4,410,562.00	161,245,869.00	177,528,386.36	16,282,517.36

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
For Fiscal Year Ended June 30, 2012

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES:					
General Current Expense:					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	$ 2,249,949.00	$ 266,321.00	$ 2,516,270.00	$ 2,516,558.93	$ (288.93)
Grades 1-5 - Salaries of Teachers	11,499,358.00	396,953.60	11,896,311.60	11,839,038.56	57,273.04
Grades 6-8 - Salaries of Teachers	9,227,227.00	270,374.65	9,497,601.65	9,471,196.52	26,405.13
Grades 9-12 - Salaries of Teachers	10,351,881.00	80,974.00	10,432,855.00	10,254,191.64	178,663.36
Regular Programs - Home Instruction:					
Salaries of Teachers	100,000.00	(35,650.00)	64,350.00	64,350.00	
Purchased Professional-Educational Services	185,000.00	89,501.00	274,501.00	261,871.04	12,629.96
Other Purchased Services (400-500 series)	500.00		500.00	433.17	66.83
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	840,289.00	45,338.38	885,627.38	877,514.05	8,113.33
Purchased Professional-Educational Services	91,735.00	(28,580.00)	63,155.00	34,824.00	28,331.00
Other Purchased Services (400-500 series)	403,076.00	(30,506.64)	372,569.36	292,037.73	80,531.63
General Supplies	3,354,131.00	389,620.29	3,743,751.29	3,518,999.25	224,752.04
Textbooks	310,979.00	1,037,750.00	1,348,729.00	1,016,650.71	332,078.29
Other Objects	23,500.00		23,500.00	8,743.50	14,756.50
Total Regular Programs - Instruction	38,637,625.00	2,482,096.28	41,119,721.28	40,156,409.10	963,312.18
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	560,353.00	16,655.00	577,008.00	473,278.80	103,729.20
Other Salaries for Instruction	480,912.00	60,680.89	541,592.89	510,646.12	30,946.77
Purchased Technical Services	750.00		750.00		750.00
Other Purchased Services (400-500 series)	8,500.00	(3,000.00)	5,500.00	419.62	5,080.38
General Supplies	38,340.00		38,340.00	21,001.33	17,338.67
Textbooks	3,500.00		3,500.00	88.27	3,411.73
Other Objects	9,525.00		9,525.00	4,271.56	5,253.44
Total Cognitive - Mild	1,101,880.00	74,335.89	1,176,215.89	1,009,705.70	166,510.19
Cognitive - Moderate					
Salaries of Teachers	422,365.00	6,081.00	428,446.00	406,688.91	21,757.09
Other Salaries for Instruction	287,021.00	3,919.00	290,940.00	266,080.31	24,859.69
Purchased Professional-Educational Services	5,663.00		5,663.00		5,663.00
Purchased Technical Services	750.00		750.00		750.00
Other Purchased Services (400-500 series)	12,600.00		12,600.00	299.46	12,300.54
General Supplies	18,950.00	500.00	19,450.00	17,915.92	1,534.08
Textbooks	800.00	(500.00)	300.00		300.00
Other Objects	5,400.00		5,400.00	1,448.59	3,951.41
Total Cognitive - Moderate	753,549.00	10,000.00	763,549.00	692,433.19	71,115.81

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
For Fiscal Year Ended June 30, 2012

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
General Current Expense (Cont'd):					
Special Education - Instruction (Cont'd):					
Learning and/or Language Disabilities:					
Salaries of Teachers	$ 1,773,956.00	$ 133,364.55	$ 1,907,320.55	$ 1,887,200.72	$ 20,119.83
Other Salaries for Instruction	834,584.00	69,000.00	903,584.00	864,790.85	38,793.15
Purchased Technical Services	2,250.00		2,250.00		2,250.00
Other Purchased Services (400-500 series)	2,700.00		2,700.00		2,700.00
General Supplies	74,640.00	939.10	75,579.10	66,136.92	9,442.18
Textbooks	10,135.00		10,135.00	4,309.45	5,825.55
Other Objects	8,950.00	259.54	9,209.54	5,695.14	3,514.40
Total Learning and/or Language Disabilities	2,707,215.00	203,563.19	2,910,778.19	2,828,133.08	82,645.11
Auditory Impairments:					
Salaries of Teachers	181,628.00	10,291.00	191,919.00	187,427.92	4,491.08
Other Salaries for Instruction	272,091.00	73,573.56	345,664.56	335,039.62	10,624.94
Purchased Technical Services	4,000.00		4,000.00		4,000.00
Other Purchased Services (400-500 series)	1,300.00		1,300.00		1,300.00
General Supplies	7,460.00	646.40	8,106.40	6,471.66	1,634.74
Textbooks	1,000.00		1,000.00		1,000.00
Other Objects	1,620.00		1,620.00	461.62	1,158.38
Total Auditory Impairments	469,099.00	84,510.96	553,609.96	529,400.82	24,209.14
Behavioral Disabilities:					
Salaries of Teachers	1,256,692.00	(7,389.00)	1,249,303.00	1,230,858.36	18,444.64
Other Salaries for Instruction	714,884.00	74,543.00	789,427.00	725,451.66	63,975.34
Other Purchased Services (400-500 series)	7,000.00	12,000.00	19,000.00	9,259.59	9,740.41
General Supplies	43,990.00	474.93	44,464.93	32,332.02	12,132.91
Textbooks	4,050.00		4,050.00	742.50	3,307.50
Other Objects	9,775.00	81.00	9,856.00	5,087.42	4,768.58
Total Behavioral Disabilities	2,036,391.00	79,709.93	2,116,100.93	2,003,731.55	112,369.38
Resource Room/Resource Center:					
Salaries of Teachers	6,873,151.00	387,847.49	7,260,998.49	7,121,043.81	139,954.68
Other Salaries for Instruction	778,161.00	71,300.00	849,461.00	806,307.00	43,154.00
Other Purchased Services (400-500 series)	7,000.00	220.00	7,220.00	220.00	7,000.00
General Supplies	164,143.00	4,363.97	168,506.97	137,738.88	30,768.09
Textbooks	13,440.00	(300.00)	13,140.00	4,760.29	8,379.71
Other Objects	21,810.00	(717.35)	21,092.65	7,166.87	13,925.78
Total Resource Room/Resource Center	7,857,705.00	462,714.11	8,320,419.11	8,077,236.85	243,182.26

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
For Fiscal Year Ended June 30, 2012

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
General Current Expense (Cont'd):					
Special Education - Instruction (Cont'd):					
Autisim:					
Salaries of Teachers	$ 487,459.00	$ 75,481.23	$ 562,940.23	$ 533,230.10	$ 29,710.13
Other Salaries for Instruction	624,929.00	150,643.38	775,572.38	762,346.97	13,225.41
General Supplies		45,853.00	45,853.00	43,079.24	2,773.76
Textbooks		1,000.00	1,000.00	496.94	503.06
Other Objects		7,811.83	7,811.83	5,952.78	1,859.05
Total Autisim	1,112,388.00	280,789.44	1,393,177.44	1,345,106.03	48,071.41
Preschool Disabilities - Full-Time:					
Salaries of Teachers	56,602.00	24,418.00	81,020.00	81,019.02	0.98
Other Salaries for Instruction	381,961.00	(26,418.00)	355,543.00	327,625.73	27,917.27
General Supplies	5,000.00	3,000.00	8,000.00	6,667.37	1,332.63
Total Preschool Disabilities - Full-Time	443,563.00	1,000.00	444,563.00	415,312.12	29,250.88
Total Special Education - Instruction	16,481,790.00	1,196,623.52	17,678,413.52	16,901,059.34	777,354.18
Other Special Instruction:					
Basic Skills/Remedial - Instruction					
Salaries of Teachers	3,314,764.00	77,997.89	3,392,761.89	3,322,440.74	70,321.15
General Supplies	13,250.00	281.99	13,531.99	10,673.76	2,858.23
Total Basic Skills/Remedial - Instruction	3,328,014.00	78,279.88	3,406,293.88	3,333,114.50	73,179.38
Bilingual Education - Instruction					
Salaries of Teachers	2,376,244.00	254,741.51	2,630,985.51	2,569,550.04	61,435.47
Other Salaries for Instruction	41,610.00		41,610.00	28,693.01	12,916.99
General Supplies	47,300.00	19,700.00	67,000.00	61,416.99	5,583.01
Textbooks	6,000.00		6,000.00		6,000.00
Total Bilingual Education - Instruction	2,471,154.00	274,441.51	2,745,595.51	2,659,660.04	85,935.47
Total Other Special Instruction	5,799,168.00	352,721.39	6,151,889.39	5,992,774.54	159,114.85
School-Sponsored Co/Extra-Curr. Activities - Instruction					
Salaries	368,280.00	32,376.58	400,656.58	353,758.08	46,898.50
Purchased Services (300-500 series)	30,450.00	10,490.00	40,940.00	29,588.50	11,351.50
Supplies and Materials	18,257.00	26,024.13	44,281.13	30,325.33	13,955.80
Other Objects	9,400.00	6,167.60	15,567.60	13,847.60	1,720.00
Total School-Sponsored Co/Extra-Curr. Activities - Instruction	426,387.00	75,058.31	501,445.31	427,519.51	73,925.80

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
For Fiscal Year Ended June 30, 2012

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
General Current Expense (Cont'd):					
School-Sponsored Athletics - Instruction					
Salaries	$ 637,513.00	$ 16,500.00	$ 654,013.00	$ 628,830.31	$ 25,182.69
Purchased Services (300-500 series)	135,808.00	(19,874.24)	115,933.76	95,897.45	20,036.31
Supplies and Materials	53,350.00	53,419.60	106,769.60	105,888.35	881.25
Other Objects	7,350.00		7,350.00	4,070.00	3,280.00
Total School-Sponsored Athletics - Instruction	834,021.00	50,045.36	884,066.36	834,686.11	49,380.25
Other Instructional Programs - Instruction					
Salaries	1,175,000.00	(1,175,000.00)			
Total Other Instructional Programs - Instruction	1,175,000.00	(1,175,000.00)	-	-	-
Before/After School Programs - Instruction					
Salaries of Teacher Tutors	71,930.00	2,582.83	74,512.83	61,654.08	12,858.75
Total Before/After School Programs - Instruction	71,930.00	2,582.83	74,512.83	61,654.08	12,858.75
Summer School - Instruction					
Salaries of Teachers	93,000.00	(3,650.00)	89,350.00	89,343.75	6.25
Other Salaries for Instruction	2,000.00	3,700.00	5,700.00	5,699.13	0.87
General Supplies	2,500.00	(697.00)	1,803.00	1,802.91	0.09
Total Summer School - Instruction	97,500.00	(647.00)	96,853.00	96,845.79	7.21
Summer School - Support Services					
Salaries	102,000.00	(21,537.00)	80,463.00	80,232.89	230.11
Total Summer School - Support Services	102,000.00	(21,537.00)	80,463.00	80,232.89	230.11
Instructional Alternative Education Program - Instruction					
Salaries of Teachers	1,378,723.00	(9,140.00)	1,369,583.00	1,346,085.84	23,497.16
Other Purchased Services (400-500 series)	6,500.00	2,500.00	9,000.00	7,494.04	1,505.96
General Supplies	20,500.00	24,086.24	44,586.24	41,100.64	3,485.60
Textbooks		2,200.00	2,200.00	2,053.37	146.63
Total Instructional Alternative Education Program - Instruction	1,405,723.00	19,646.24	1,425,369.24	1,396,733.89	28,635.35
Total Instruction	65,031,144.00	2,981,589.93	68,012,733.93	65,947,915.25	2,064,818.68

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
For Fiscal Year Ended June 30, 2012

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
General Current Expense (Cont'd):					
Community Services Programs/Operations					
Salaries		$ 30,000.00	$ 30,000.00		$ 30,000.00
Total Community Services Programs/Operations	-	30,000.00	30,000.00	-	30,000.00
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular		171,337.00	171,337.00	$ 182,538.04	(11,201.04)
Tuition to Other LEAs Within the Stat - Special	$ 5,000.00	51,461.00	56,461.00	2,726.96	53,734.04
Tuition to County Voc. School Dist. - Regular	251,500.00	101,994.00	353,494.00	353,493.18	0.82
Tuition to County Voc. School Dist. - Special	166,000.00		166,000.00	159,570.00	6,430.00
Tuition to CSSD & Regional Day Schools	2,227,107.00	(165,569.00)	2,061,538.00	2,045,687.89	15,850.11
Tuition to Private Schools for the Disabled - Within State	6,005,758.00	(1,381,196.00)	4,624,562.00	4,551,906.70	72,655.30
Tuition to Private Schools for the Disabled & Other LEA - Spl,O/S St	125,627.00	(18,464.00)	107,163.00	76,956.00	30,207.00
Tuition - State Facilities	170,461.00		170,461.00	170,461.00	
Tuition - Other	166,998.00		166,998.00	97,117.00	69,881.00
Total Undistributed Expenditures - Instruction	9,118,451.00	(1,240,437.00)	7,878,014.00	7,640,456.77	237,557.23
Undistributed Expenditures - Attendance and Social Work:					
Salaries	596,439.00	119,685.31	716,124.31	695,371.82	20,752.49
Salaries of Drop-Out Prevention Officer/Coordinators	68,752.00	5,150.87	73,902.87	71,016.83	2,886.04
Other Purchased Services (400-500 series)	400.00	827.51	1,227.51	627.51	600.00
Supplies and Materials	2,550.00	(1,250.00)	1,300.00	243.80	1,056.20
Total Undistributed Expenditures - Attendance and Social Work	668,141.00	124,413.69	792,554.69	767,259.96	25,294.73
Undistributed Expenditures - Health Services:					
Salaries	1,649,913.00	(19,023.45)	1,630,889.55	1,626,883.65	4,005.90
Salaries of Social Services Coordinators	828,881.00	98,000.00	926,881.00	899,881.29	26,999.71
Purchased Professional and Technical Services	251,544.00	(117,050.00)	134,494.00	129,666.50	4,827.50
Other Purchased Services (400-500 series)	15,708.00	1,015.89	16,723.89	8,727.35	7,996.54
Supplies and Materials	92,455.00	7,141.61	99,596.61	86,379.72	13,216.89
Other Objects	1,400.00		1,400.00		1,400.00
Total Undistributed Expenditures - Health Services:	2,839,901.00	(29,915.95)	2,809,985.05	2,751,538.51	58,446.54

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
For Fiscal Year Ended June 30, 2012

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
General Current Expense (Cont'd):					
Undistributed Expenditures - Speech, OT, PT and Related Services:					
Salaries	$ 1,280,618.00	$ (13,900.00)	$ 1,266,718.00	$ 1,212,386.19	$ 54,331.81
Purchased Professional-Educational Services	123,680.00	(30,583.00)	93,097.00	88,999.00	4,098.00
Other Purchased Services (400-500 series)		610.00	610.00	410.86	199.14
Undistributed Expenditures - Speech, OT, PT and Related Services	1,404,298.00	(43,873.00)	1,360,425.00	1,301,796.05	58,628.95
Undistributed Expenditures - Other Support Services - Students - Extraordinary Services:					
Salaries	43,019.00	21,935.00	64,954.00	64,953.45	0.55
Purchased Professional-Educational Services	431,200.00	111,652.00	542,852.00	400,601.50	142,250.50
Other Purchased Services (400-500 series)		20.00	20.00	19.69	0.31
Total Undistributed Expenditures - Other Support Services - Students - Extraordinary Services	474,219.00	133,607.00	607,826.00	465,574.64	142,251.36
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	2,902,226.00	78,373.34	2,980,599.34	2,920,953.18	59,646.16
Salaries of Secretarial and Clerical Assistants	92,459.00		92,459.00	89,609.66	2,849.34
Other Salaries	339,189.00	13,500.00	352,689.00	324,250.04	28,438.96
Purchased Professional-Educational Services	500.00		500.00		500.00
Other Purchased Services (400-500 series)	10,233.00	10,200.00	20,433.00	5,696.62	14,736.38
Supplies and Materials	31,090.00	931.91	32,021.91	23,093.28	8,928.63
Total Undistributed Expenditures - Guidance	3,375,697.00	103,005.25	3,478,702.25	3,363,602.78	115,099.47
Undistributed Expenditures - Child Study Team:					
Salaries of Other Professional Staff	2,574,745.00	(58,734.32)	2,516,010.68	2,509,328.80	6,681.88
Salaries of Secretarial and Clerical Assistants	282,113.00	(9,215.68)	272,897.32	267,696.29	5,201.03
Misc Pur Serv (400-500 series o/than Resid Costs)	168,050.00	(150,500.00)	17,550.00	17,378.83	171.17
Residential Costs	181,530.00	(190.00)	181,340.00	178,618.98	2,721.02
Other Objects		940.00	940.00	940.00	
Total Undistributed Expenditures - Child Study Team	3,206,438.00	(217,700.00)	2,988,738.00	2,973,962.90	14,775.10
Undistributed Expenditures - Improvement of Instruction Services:					
Salaries of Supervisor of Instruction	1,124,580.00	61,110.00	1,185,690.00	1,141,564.73	44,125.27
Salaries of Other Professional Staff	270,900.00	28,174.00	299,074.00	294,854.49	4,219.51
Salaries of Secretarial and Clerical Assistants	364,360.00	44,400.00	408,760.00	398,570.01	10,189.99
Salaries of Facilitators, Math and Literacy Coaches	545,900.00	221,100.00	767,000.00	763,826.99	3,173.01
Purchased Professional-Educational Services	9,000.00	(1,880.03)	7,119.97	119.97	7,000.00

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
For Fiscal Year Ended June 30, 2012

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
General Current Expense (Cont'd):					
Undistributed Expenditures - Improvement of Instruction Services (Cont'd):					
Other Purch Services (400-500)	$ 25,000.00	$ (3,000.00)	$ 22,000.00	$ 5,934.32	$ 16,065.68
Supplies and Materials	51,250.00	29,000.00	80,250.00	72,146.79	8,103.21
Other Objects	19,300.00	(12,221.00)	7,079.00	5,734.15	1,344.85
Total Undistributed Expenditures - Improvement of Instruction Services	2,410,290.00	366,682.97	2,776,972.97	2,682,751.45	94,221.52
Undistributed Expenditures - Educational Media Services / School Library					
Salaries	1,196,924.00	44,189.92	1,241,113.92	1,168,845.89	72,268.03
Purchased Professional and Technical Services	40,750.00	(13,561.00)	27,189.00	24,980.96	2,208.04
Other Purchased Services (400-500 series)	18,131.00	2,050.00	20,181.00	13,649.49	6,531.51
Supplies and Materials	166,577.00	25,182.00	191,759.00	186,600.40	5,158.60
Total Undistributed Expenditures - Educational Media Services / School Library	1,422,382.00	57,860.92	1,480,242.92	1,394,076.74	86,166.18
Undistributed Expenditures - Instructional Staff Training Services:					
Salaries of Supervisors of Instruction	270,937.00	6,572.00	277,509.00	277,508.78	0.22
Salaries of Other Professional Staff	145,620.00	(90,536.00)	55,084.00	40,363.56	14,720.44
Salaries of Secretarial and Clerical Assist	82,958.00	6,974.00	89,932.00	89,931.71	0.29
Purchased Professional - Educational Servic	185,975.00	52,500.00	238,475.00	157,426.80	81,048.20
Other Purchased Services (400-500 series)	76,900.00	(1,800.35)	75,099.65	18,797.13	56,302.52
Supplies and Materials	70,400.00	(16,000.00)	54,400.00	47,733.40	6,666.60
Other Objects		500.00	500.00	269.00	231.00
Total Undistributed Expenditures - Instructional Staff Training Services	832,790.00	(41,790.35)	790,999.65	632,030.38	158,969.27
Undistributed Expenditures - Support Services - General Administration:					
Salaries	687,774.00	(310,242.00)	377,532.00	357,310.43	20,221.57
Legal Services	175,000.00	137,052.00	312,052.00	258,230.74	53,821.26
Audit Fees	94,530.00		94,530.00	93,675.00	855.00
Architectural/Engineering Services	55,000.00	204,124.00	259,124.00	252,734.16	6,389.84
Other Purchased Professional Services	2,500.00	3,000.00	5,500.00	2,395.00	3,105.00
Communications/Telephone	365,000.00	85,100.00	450,100.00	449,159.06	940.94
BOE Other Purchased Services	10,000.00		10,000.00	187.75	9,812.25
Misc. Purch Serv (400-500 series) [Other than 530 & 585]	263,411.00	71,690.00	335,101.00	327,949.76	7,151.24
General Supplies	19,400.00	14,961.36	34,361.36	11,398.74	22,962.62
BOE In-House Training/Meeting Supplies	500.00	(118.00)	382.00		382.00
Judgements Against The School District	50,000.00	(40,000.00)	10,000.00	3,919.50	6,080.50
Miscellaneous Expenditures	62,050.00		62,050.00	12,540.50	49,509.50
BOE Membership Dues and Fees	35,000.00		35,000.00	33,076.00	1,924.00
Total Undistributed Expenditures - Support Services - General Administration	1,820,165.00	165,567.36	1,985,732.36	1,802,576.64	183,155.72

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
For Fiscal Year Ended June 30, 2012

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
General Current Expense (Cont'd):					
Undistributed Expenditures - Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	$ 3,214,944.00	$ 272,037.79	$ 3,486,981.79	$ 3,432,231.18	$ 54,750.61
Salaries of Secretarial and Clerical Assistants	1,601,056.00	55,638.00	1,656,694.00	1,538,634.53	118,059.47
Other Salaries		22.00	22.00	22.00	
Purchased Professional and Technical Services		825.00	825.00	825.00	
Other Purchased Services (400-500 series)	109,360.00	9,466.63	118,826.63	63,766.41	55,060.22
Supplies and Materials	258,264.00	(20,002.31)	238,261.69	191,378.03	46,883.66
Other Objects	32,500.00	10,781.54	43,281.54	43,281.54	
Total Undistributed Expenditures - Support Services - School Administration	5,216,124.00	328,768.65	5,544,892.65	5,270,138.69	274,753.96
Undistributed Expenditures - Central Services:					
Salaries	1,885,523.00	(13,700.00)	1,871,823.00	1,851,162.98	20,660.02
Purchased Professional Services		10,150.00	10,150.00	10,150.00	
Misc. Purch. Services (400-500 Series) [O/T 594]	167,672.00	31,137.00	198,809.00	149,402.76	49,406.24
Supplies and Materials	35,610.00	46,552.00	82,162.00	80,113.82	2,048.18
Miscellaneous Expenditures		7,998.00	7,998.00	7,043.17	954.83
Total Undistributed Expenditures - Central Services	2,088,805.00	82,137.00	2,170,942.00	2,097,872.73	73,069.27
Undistributed Expenditures - Administration Information Technology:					
Salaries	837,619.00	(18,233.00)	819,386.00	818,385.43	1,000.57
Purchased Professional Services	2,600.00		2,600.00		2,600.00
Purchased Technical Services	300,040.00	(86,250.00)	213,790.00	180,197.36	33,592.64
Other Purchased Services (400-500 series)	112,720.00	228,264.74	340,984.74	173,612.99	167,371.75
Supplies and Materials	358,950.00	606,517.53	965,467.53	490,042.88	475,424.65
Other Objects		1,000.00	1,000.00	965.00	35.00
Total Undistributed Expenditures - Administration Information Technology	1,611,929.00	731,299.27	2,343,228.27	1,663,203.66	680,024.61
Total Undistributed Expenditures - Required Maintenance for School Facilities:					
Salaries		1,440,320.89	1,440,320.89	1,239,104.46	201,216.43
Cleaning, Repair, and Maintenance Services	872,609.00	(872,609.00)			
General Supplies	539,000.00	320,418.66	859,418.66	835,555.12	23,863.54
Total Undistributed Expenditures - Required Maintenance for School Facilities	1,411,609.00	888,130.55	2,299,739.55	2,074,659.58	225,079.97

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
For Fiscal Year Ended June 30, 2012

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
General Current Expense (Cont'd):					
Undistributed Expenditures - Custodial Services:					
Salaries	$ 4,936,493.00		$ 4,936,493.00	$ 4,858,286.04	$ 78,206.96
Salaries of Non-instructional Aides	432,440.00	$ 42,967.59	475,407.59	422,679.25	52,728.34
Purchased Professional and Technical Services	25,000.00		25,000.00	7,500.00	17,500.00
Cleaning, Repair and Maintenance Services	330,000.00		330,000.00	261,239.41	68,760.59
Rental of Land, Building & Other than Lease Purchases	214,500.00		214,500.00	214,500.00	
Other Purchased Property Services	396,000.00	(41,741.00)	354,259.00	290,772.91	63,486.09
Insurance	789,628.00	(383,264.00)	406,364.00	387,321.04	19,042.96
Miscellaneous Purchased Services	5,000.00	5,000.00	10,000.00	9,656.87	343.13
General Supplies	398,500.00	3,965.44	402,465.44	381,777.49	20,687.95
Energy - Natural Gas	974,014.00	(258,433.00)	715,581.00	400,051.78	315,529.22
Energy - Electricity	3,839,647.00	1,363.00	3,841,010.00	3,551,824.93	289,185.07
Energy - Oil		17,000.00	17,000.00	6,027.67	10,972.33
Energy - Gasoline	100,000.00	51,578.92	151,578.92	151,578.62	0.30
Total Undistributed Expenditures - Custodial Services	12,441,222.00	(561,563.05)	11,879,658.95	10,943,216.01	936,442.94
Undistributed Expenditures - Care and Upkeep of Grounds:					
Miscellaneous Purchased Services (300-500 series)	237,000.00	(225,004.00)	11,996.00	7,061.66	4,934.34
Supplies and Materials	52,000.00	(17,000.00)	35,000.00	29,826.00	5,174.00
Total Undistributed Expenditures - Care and Upkeep of Grounds	289,000.00	(242,004.00)	46,996.00	36,887.66	10,108.34
Undistributed Expenditures - Security:					
Salaries	1,561,364.00	9,839.12	1,571,203.12	1,524,435.46	46,767.66
Purchased Professional and Technical Services	19,000.00	(982.00)	18,018.00		18,018.00
General Supplies	48,870.00	10,242.38	59,112.38	46,694.94	12,417.44
Other Objects	5,000.00		5,000.00		5,000.00
Total Undistributed Expenditures - Security	1,634,234.00	19,099.50	1,653,333.50	1,571,130.40	82,203.10
Total Undistributed Expenditures - Operation and Maintenance of Plant Services	15,776,065.00	103,663.00	15,879,728.00	14,625,893.65	1,253,834.35
Undistributed Expenditures - Student Transportation Services:					
Salaries for Pup.Trans. (Bet. Home and School) - Regular	3,205,092.00	245,911.00	3,451,003.00	3,451,002.78	0.22
Salaries of Non-Instructional Aides	590,348.00	(4,625.00)	585,723.00	585,722.56	0.44
Salaries for Pup.Trans. (Bet. Home and School) - Special Ed	653,651.00	(19,682.00)	633,969.00	632,996.87	972.13
Sal. For Pup. Trans. (Other than Bet. Home and School)		201,327.00	201,327.00	201,326.20	0.80
Other Purchased Professional and Technical Services	27,062.00	(14,595.00)	12,467.00	12,466.80	0.20

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
For Fiscal Year Ended June 30, 2012

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
General Current Expense (Cont'd):					
Undistributed Expenditures - Student Transportation Services (Cont'd):					
Cleaning, Repair and Maintenance Services	$ 193,390.00	$ 203,846.25	$ 397,236.25	$ 359,821.17	$ 37,415.08
Contract Services - (Between Home and School) - Vendors	695,470.00	(200,000.00)	495,470.00	508,838.71	(13,368.71)
Contract Services (Other than Between Home & School) - Vendors	25,100.00	(20,000.00)	5,100.00	3,927.00	1,173.00
Contract Services - (Between Home and Sch) - Joint Agreements	4,000.00	31,565.00	35,565.00	28,487.60	7,077.40
Contr Serv (Spl. Ed. Students) - Vendors	66,974.00	(52,465.00)	14,509.00		14,509.00
Contr Serv (Spl. Ed. Students) - Joint Agreements	1,884,710.00	(112,430.00)	1,772,280.00	1,762,123.81	10,156.19
Contr Serv. - Aid in Lieu Payments - Non-Public Schools	205,920.00	(16,920.00)	189,000.00	188,557.04	442.96
Misc. Purchased Services - Transportation	622,409.00	(313,678.00)	308,731.00	295,587.38	13,143.62
General Supplies	55,650.00	(35,149.00)	20,501.00	20,500.19	0.81
Transportation Supplies	1,182,264.00	354,110.04	1,536,374.04	1,525,899.25	10,474.79
Other Objects	18,500.00	(13,529.00)	4,971.00	4,970.65	0.35
Total Undistributed Expenditures - Student Transportation Services	9,430,540.00	233,686.29	9,664,226.29	9,582,228.01	81,998.28
Unallocated Benefits - Employee Benefits:					
Group Insurance	305,620.00	23,298.50	328,918.50	317,768.46	11,150.04
Social Security Contributions	2,168,177.00	228,241.17	2,396,418.17	2,314,527.71	81,890.46
Other Retirement Contributions - Regular	3,372,534.00	207,536.00	3,580,070.00	3,577,237.84	2,832.16
Workmen's Compensation	1,132,812.00	144,766.92	1,277,578.92	1,238,464.03	39,114.89
Health Benefits	30,557,121.00	(3,295,431.66)	27,261,689.34	24,582,218.58	2,679,470.76
Tuition Reimbursement	202,144.00	11,401.96	213,545.96	210,610.88	2,935.08
Other Employee Benefits	59,021.00		59,021.00	35,303.39	23,717.61
Unallocated Benefits - Employee Benefits:	37,797,429.00	(2,680,187.11)	35,117,241.89	32,276,130.89	2,841,111.00
On-behalf Contributions:					
Reimbursed TPAF Pension Contributions (non-budgeted)				2,306,080.00	(2,306,080.00)
Reimbursed TPAF Pension Contributions - Post-Retirement Medical (non-budgeted)				4,635,823.00	(4,635,823.00)
Reimbursed TPAF Social Security Contributions (non-budgeted)				4,875,475.79	(4,875,475.79)
Total On-behalf Contributions	-	-	-	11,817,378.79	(11,817,378.79)
Total Personal Services - Employee Benefits	37,797,429.00	(2,680,187.11)	35,117,241.89	44,093,509.68	(8,976,267.79)
Total Undistributed Expenditures	99,493,664.00	(1,823,212.01)	97,670,451.99	103,108,473.24	(5,438,021.25)
Total General Current Expense	164,524,808.00	1,188,377.92	165,713,185.92	169,056,388.49	(3,343,202.57)

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
For Fiscal Year Ended June 30, 2012

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten		$ 3,500.00	$ 3,500.00		$ 3,500.00
Special Education - Instruction:					
Cognitive - Mild	$ 2,000.00	(1,925.00)	75.00		75.00
Preschool Disabilities - Full-Time		21,015.00	21,015.00	$ 21,013.50	1.50
School-Sponsored and Other Instructional Programs		54,510.00	54,510.00	54,510.00	
Undistributed Expenditures - Instruction		13,105.00	13,105.00	13,085.47	19.53
Undist.Expend.-Support Serv.-Students - Reg.		6,250.00	6,250.00	3,250.00	3,000.00
Undistributed Expenditures - Central Services	22,269.00	(14,535.00)	7,734.00	2,586.00	5,148.00
Undistributed Expenditures - Admin. Info. Tech.	107,700.00	108,861.00	216,561.00	14,874.00	201,687.00
Undistributed Expenditures - Required Maintenance for School Facilities	125,000.00	(64,305.00)	60,695.00	56,694.99	4,000.01
Undistributed Expenditures - Student Trans. - Non Inst. Equipment		164,801.00	164,801.00	62,001.00	102,800.00
Undistributed Expenditures - Custodial Services	20,000.00	(6,722.00)	13,278.00		13,278.00
Undistributed Expenditures - Care and Upkeep of Grounds	8,000.00		8,000.00	7,403.76	596.24
School Buses - Regular	163,482.00	700,000.00	863,482.00	855,909.40	7,572.60
School Buses - Special		312,000.00	312,000.00	311,229.39	770.61
Total Equipment	448,451.00	1,296,555.00	1,745,006.00	1,402,557.51	342,448.49
Facilities Acquisition and Construction Services:					
Construction Services	282,000.00	1,720,256.99	2,002,256.99	594,200.81	1,408,056.18
Total Facilities Acquisition and Construction Services	282,000.00	1,720,256.99	2,002,256.99	594,200.81	1,408,056.18
Total Capital Outlay	730,451.00	3,016,811.99	3,747,262.99	1,996,758.32	1,750,504.67
Special Schools:					
Accredited Evening / Adult High School / Post-Graduate - Instruction:					
Salaries of Teachers	64,069.00		64,069.00	42,646.40	21,422.60
Other Purchased Services (400-500 series)	4,500.00		4,500.00		4,500.00
General Supplies	6,577.00		6,577.00	124.89	6,452.11
Total Accredited Evening / Adult High School / Post-Graduate - Instruction	75,146.00	-	75,146.00	42,771.29	32,374.71
Accredited Evening / Adult High School / Post-Graduate - Support Services:					
Salaries	6,000.00	(1,000.00)	5,000.00	649.99	4,350.01
Personal Services - Employee Benefits		3,500.00	3,500.00		3,500.00
Purchased Professional and Technical Services	2,000.00		2,000.00	1,482.00	518.00

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
For Fiscal Year Ended June 30, 2012

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Special Schools (Cont'd):					
Accredited Evening / Adult High School / Post-Graduate - Support Services (Cont'd):					
Other Purchased Services (400-500 series)	$ 136,025.00	$ (2,500.00)	$ 133,525.00	$ 117,631.09	$ 15,893.91
Supplies and Materials	4,500.00		4,500.00		4,500.00
Total Accredited Evening / Adult High School / Post-Graduate - Support Services	148,525.00	-	148,525.00	119,763.08	28,761.92
Total Accredited Evening / Adult High School / Post-Graduate	223,671.00	-	223,671.00	162,534.37	61,136.63
(GED) Test Centers:					
Salaries	11,150.00	5,500.00	16,650.00	21,974.50	(5,324.50)
Employee Benefits		1,500.00	1,500.00		1,500.00
Supplies and Materials	18,350.00	(2,800.00)	15,550.00	15,540.00	10.00
Other Objects	500.00	(500.00)			
Total (GED) Test Centers	30,000.00	3,700.00	33,700.00	37,514.50	(3,814.50)
Total Special Schools	253,671.00	3,700.00	257,371.00	200,048.87	57,322.13
Transfer of Funds to Charter Schools	1,471,182.00	63,941.00	1,535,123.00	1,535,123.00	-
Total Expenditures	166,980,112.00	4,272,830.91	171,252,942.91	172,788,318.68	(1,535,375.77)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,144,805.00)	137,731.09	(10,007,073.91)	4,740,067.68	14,747,141.59
Other Financing Sources (Uses):					
Operating Transfer In:					
Contribution to SBB (School Based Budget) - General Fund	88,611,632.00	543,035.00	89,154,667.00	84,970,735.83	(4,183,931.17)
Contribution to SBB (School Based Budget) - Special Revenue Fund	2,297,274.00	(543,035.00)	1,754,239.00	2,558,870.23	804,631.23
Operating Transfers Out:					
Local Contribution - Transfer to Special Revenue	(1,012,350.00)		(1,012,350.00)	(1,012,350.00)	
Contribution to SBB (School Based Budget)	(88,611,632.00)	(543,035.00)	(89,154,667.00)	(84,970,735.83)	4,183,931.17
Total Other Financing Sources (Uses)	1,284,924.00	(543,035.00)	741,889.00	1,546,520.23	804,631.23

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
For Fiscal Year Ended June 30, 2012

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ (8,859,881.00)	$ (405,303.91)	$ (9,265,184.91)	$ 6,286,587.91	$ 15,551,772.82
Fund Balance, July 1	6,845,873.45	3,037,562.00	9,883,435.45	20,619,797.84	-
Fund Balance, June 30	$ (2,014,007.55)	$ 2,632,258.09	$ 618,250.54	$ 26,906,385.75	$ 15,551,772.82
Recapitulation:					
Nonspendable:					
Inventory				$ 586,206.82	
Prepaid Expenses				3,627.36	
Restricted:					
Excess Surplus - Prior Year Designated for Subsequent Year's Expenditures				3,966,470.00	
Excess Surplus - Current Year				7,627,744.70	
Capital Reserve				3,001,374.52	
Assigned:					
Year-End Encumbrances				2,687,402.61	
Designated for Subsequent Year's Expenditures				4,725,993.00	
Unassigned				4,307,566.74	
				26,906,385.75	
Reconciliation to Governmental Funds Statements (GAAP):					
Fiscal Year 2012 Last State Aid Payments not Recognized on GAAP Basis				(13,468,680.00)	
Fund Balance per Governmental Funds (GAAP)				$ 13,437,705.75	

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
For Fiscal Year Ended June 30, 2012

	Original Budget			Budget Modifications / Transfers			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
REVENUES:												
Local Sources:												
Local Tax Levy	$ 21,731,439.00		$ 21,731,439.00				$ 21,731,439.00		$ 21,731,439.00	$ 21,731,439.00		$ 21,731,439.00
Tuition	400,000.00		400,000.00				400,000.00		400,000.00	780,489.85		780,489.85
GED Testing Center Fees	30,000.00		30,000.00	$ 3,700.00		$ 3,700.00	33,700.00		33,700.00	26,446.25		26,446.25
Interest Earned on Capital Reserve Funds										1,352.11		1,352.11
Unrestricted Miscellaneous Revenues	442,694.00		442,694.00				442,694.00		442,694.00	471,490.83		471,490.83
Total - Local Sources	22,604,133.00	-	22,604,133.00	3,700.00	-	3,700.00	22,607,833.00	-	22,607,833.00	23,011,218.04	-	23,011,218.04
Federal Sources:												
Medicaid Reimbursement	276,363.00		276,363.00				276,363.00		276,363.00	349,015.90		349,015.90
Total - Federal Sources	276,363.00	-	276,363.00	-	-	-	276,363.00	-	276,363.00	349,015.90	-	349,015.90
State Sources:												
Equalization Aid	84,320,919.00		84,320,919.00	1,974,437.00		1,974,437.00	86,295,356.00		86,295,356.00	87,747,777.00		87,747,777.00
Categorical Transportation Aid	3,889,237.00		3,889,237.00	206,073.00		206,073.00	4,095,310.00		4,095,310.00	4,246,900.00		4,246,900.00
Categorical Special Education Aid	4,564,872.00		4,564,872.00	106,353.00		106,353.00	4,671,225.00		4,671,225.00	4,749,459.00		4,749,459.00
Categorical Security Aid	2,812,928.00		2,812,928.00	100,280.00		100,280.00	2,913,208.00		2,913,208.00	2,986,976.00		2,986,976.00
Adjustment Aid	34,091,355.00		34,091,355.00	1,504,329.00		1,504,329.00	35,595,684.00		35,595,684.00	36,702,288.00		36,702,288.00
Extraordinary Aid	275,500.00		275,500.00				275,500.00		275,500.00	1,352,859.00		1,352,859.00
Other State Aids										61,893.98		61,893.98
Reimbursed TPAF Pension Contributions (non-budgeted)										2,306,080.00		2,306,080.00
Reimbursed TPAF Pension Contributions - Post-Retirement Medical (non-budgeted)										4,635,823.00		4,635,823.00
Reimbursed TPAF Social Security Contributions (non-budgeted)										4,875,475.79		4,875,475.79
Total - State Sources	129,954,811.00	-	129,954,811.00	3,891,472.00	-	3,891,472.00	133,846,283.00	-	133,846,283.00	149,665,531.77	-	149,665,531.77
Total Revenues	152,835,307.00	-	152,835,307.00	3,895,172.00	-	3,895,172.00	156,730,479.00	-	156,730,479.00	173,025,765.71	-	173,025,765.71
EXPENDITURES:												
General Current Expense:												
Regular Programs - Instruction												
Kindergarten - Salaries of Teachers		$ 2,249,949.00	2,249,949.00	179,821.00	$ 86,500.00	266,321.00	179,821.00	$ 2,336,449.00	2,516,270.00	195,761.50	$ 2,320,797.43	2,516,558.93
Grades 1-5 - Salaries of Teachers		11,499,358.00	11,499,358.00	229,176.00	167,777.60	396,953.60	229,176.00	11,667,135.60	11,896,311.60	229,175.50	11,609,863.06	11,839,038.56
Grades 6-8 - Salaries of Teachers		9,227,227.00	9,227,227.00	196,910.00	73,464.65	270,374.65	196,910.00	9,300,691.65	9,497,601.65	196,909.75	9,274,286.77	9,471,196.52
Grades 9-12 - Salaries of Teachers	155,800.00	10,196,081.00	10,351,881.00	80,974.00		80,974.00	236,774.00	10,196,081.00	10,432,855.00	236,773.77	10,017,417.87	10,254,191.64
Regular Programs - Home Instruction:												
Salaries of Teachers	100,000.00		100,000.00	(35,650.00)		(35,650.00)	64,350.00		64,350.00	64,350.00		64,350.00
Purchased Professional-Educational Services	185,000.00		185,000.00	89,501.00		89,501.00	274,501.00		274,501.00	261,871.04		261,871.04
Other Purchased Services (400-500 series)	500.00		500.00				500.00		500.00	433.17		433.17
Regular Programs - Undistributed Instruction												
Other Salaries for Instruction	138,000.00	702,289.00	840,289.00	(52,189.00)	97,527.38	45,338.38	85,811.00	799,816.38	885,627.38	85,810.56	791,703.49	877,514.05
Purchased Professional-Educational Services	8,025.00	83,710.00	91,735.00		(28,580.00)	(28,580.00)	8,025.00	55,130.00	63,155.00	4,656.00	30,168.00	34,824.00
Other Purchased Services (400-500 series)	105,780.00	297,296.00	403,076.00	(65,083.11)	34,576.47	(30,506.64)	40,696.89	331,872.47	372,569.36	31,437.17	260,600.56	292,037.73
General Supplies	1,103,515.00	2,250,616.00	3,354,131.00	218,759.00	170,861.29	389,620.29	1,322,274.00	2,421,477.29	3,743,751.29	1,195,920.75	2,323,078.50	3,518,999.25
Textbooks	117,479.00	193,500.00	310,979.00	1,103,000.00	(65,250.00)	1,037,750.00	1,220,479.00	128,250.00	1,348,729.00	983,615.03	33,035.68	1,016,650.71
Other Objects	16,500.00	7,000.00	23,500.00				16,500.00	7,000.00	23,500.00	2,536.50	6,207.00	8,743.50
Total Regular Programs - Instruction	1,930,599.00	36,707,026.00	38,637,625.00	1,945,218.89	536,877.39	2,482,096.28	3,875,817.89	37,243,903.39	41,119,721.28	3,489,250.74	36,667,158.36	40,156,409.10
Special Education - Instruction:												
Cognitive - Mild:												
Salaries of Teachers		560,353.00	560,353.00	36,655.00	(20,000.00)	16,655.00	36,655.00	540,353.00	577,008.00	47,910.48	425,368.32	473,278.80
Other Salaries for Instruction		480,912.00	480,912.00	22,000.00	38,680.89	60,680.89	22,000.00	519,592.89	541,592.89		510,646.12	510,646.12
Purchased Technical Services		750.00	750.00					750.00	750.00			
Other Purchased Services (400-500 series)		8,500.00	8,500.00		(3,000.00)	(3,000.00)		5,500.00	5,500.00		419.62	419.62
General Supplies		38,340.00	38,340.00					38,340.00	38,340.00		21,001.33	21,001.33
Textbooks		3,500.00	3,500.00					3,500.00	3,500.00		88.27	88.27
Other Objects		9,525.00	9,525.00					9,525.00	9,525.00		4,271.56	4,271.56
Total Cognitive - Mild	-	1,101,880.00	1,101,880.00	58,655.00	15,680.89	74,335.89	58,655.00	1,117,560.89	1,176,215.89	47,910.48	961,795.22	1,009,705.70

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
For Fiscal Year Ended June 30, 2012

	Original Budget			Budget Modifications / Transfers			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
EXPENDITURES (CONT'D):												
General Current Expense (Cont'd):												
Special Education - Instruction (Cont'd):												
Cognitive - Moderate												
Salaries of Teachers		$ 422,365.00	$ 422,365.00	$ 10,081.00	$ (4,000.00)	$ 6,081.00	$ 10,081.00	$ 418,365.00	$ 428,446.00	$ 10,080.45	$ 396,608.46	$ 406,688.91
Other Salaries for Instruction		287,021.00	287,021.00	3,919.00		3,919.00	3,919.00	287,021.00	290,940.00	3,225.90	262,854.41	266,080.31
Purchased Professional-Educational Services		5,663.00	5,663.00					5,663.00	5,663.00			
Purchased Technical Services		750.00	750.00					750.00	750.00			
Other Purchased Services (400-500 series)		12,600.00	12,600.00					12,600.00	12,600.00		299.46	299.46
General Supplies		18,950.00	18,950.00		500.00	500.00		19,450.00	19,450.00		17,915.92	17,915.92
Textbooks		800.00	800.00		(500.00)	(500.00)		300.00	300.00			
Other Objects		5,400.00	5,400.00					5,400.00	5,400.00		1,448.59	1,448.59
Total Cognitive - Moderate	-	753,549.00	753,549.00	14,000.00	(4,000.00)	10,000.00	14,000.00	749,549.00	763,549.00	13,306.35	679,126.84	692,433.19
Learning and/or Language Disabilities:												
Salaries of Teachers		1,773,956.00	1,773,956.00	65,864.00	67,500.55	133,364.55	65,864.00	1,841,456.55	1,907,320.55	65,863.41	1,821,337.31	1,887,200.72
Other Salaries for Instruction		834,584.00	834,584.00	20,000.00	49,000.00	69,000.00	20,000.00	883,584.00	903,584.00	10,373.31	854,417.54	864,790.85
Purchased Technical Services		2,250.00	2,250.00					2,250.00	2,250.00			
Other Purchased Services (400-500 series)		2,700.00	2,700.00					2,700.00	2,700.00			
General Supplies		74,640.00	74,640.00		939.10	939.10		75,579.10	75,579.10		66,136.92	66,136.92
Textbooks		10,135.00	10,135.00					10,135.00	10,135.00		4,309.45	4,309.45
Other Objects		8,950.00	8,950.00		259.54	259.54		9,209.54	9,209.54		5,695.14	5,695.14
Total Learning and/or Language Disabilities	-	2,707,215.00	2,707,215.00	85,864.00	117,699.19	203,563.19	85,864.00	2,824,914.19	2,910,778.19	76,236.72	2,751,896.36	2,828,133.08
Auditory Impairments:												
Salaries of Teachers		181,628.00	181,628.00	22,091.00	(11,800.00)	10,291.00	22,091.00	169,828.00	191,919.00	22,090.43	165,337.49	187,427.92
Other Salaries for Instruction		272,091.00	272,091.00	4,009.00	69,564.56	73,573.56	4,009.00	341,655.56	345,664.56	2,093.50	332,946.12	335,039.62
Purchased Technical Services		4,000.00	4,000.00					4,000.00	4,000.00			
Other Purchased Services (400-500 series)		1,300.00	1,300.00					1,300.00	1,300.00			
General Supplies		7,460.00	7,460.00		646.40	646.40		8,106.40	8,106.40		6,471.66	6,471.66
Textbooks		1,000.00	1,000.00					1,000.00	1,000.00			
Other Objects		1,620.00	1,620.00					1,620.00	1,620.00		461.62	461.62
Total Auditory Impairments	-	469,099.00	469,099.00	26,100.00	58,410.96	84,510.96	26,100.00	527,509.96	553,609.96	24,183.93	505,216.89	529,400.82
Behavioral Disabilities:												
Salaries of Teachers	374,895.00	881,797.00	1,256,692.00	(26,994.00)	19,605.00	(7,389.00)	347,901.00	901,402.00	1,249,303.00	347,900.86	882,957.50	1,230,858.36
Other Salaries for Instruction	118,130.00	596,754.00	714,884.00	14,994.00	59,549.00	74,543.00	133,124.00	656,303.00	789,427.00	127,713.78	597,737.88	725,451.66
Other Purchased Services (400-500 series)	7,000.00		7,000.00	12,000.00		12,000.00	19,000.00		19,000.00	9,259.59		9,259.59
General Supplies	43,990.00		43,990.00		474.93	474.93	43,990.00	474.93	44,464.93	31,857.09	474.93	32,332.02
Textbooks	4,050.00		4,050.00				4,050.00		4,050.00	742.50		742.50
Other Objects	9,775.00		9,775.00		81.00	81.00	9,775.00	81.00	9,856.00	5,006.42	81.00	5,087.42
Total Behavioral Disabilities	557,840.00	1,478,551.00	2,036,391.00	-	79,709.93	79,709.93	557,840.00	1,558,260.93	2,116,100.93	522,480.24	1,481,251.31	2,003,731.55
Resource Room/Resource Center:												
Salaries of Teachers		6,873,151.00	6,873,151.00	200,482.00	187,365.49	387,847.49	200,482.00	7,060,516.49	7,260,998.49	200,481.22	6,920,562.59	7,121,043.81
Other Salaries for Instruction		778,161.00	778,161.00	10,000.00	61,300.00	71,300.00	10,000.00	839,461.00	849,461.00	6,228.05	800,078.95	806,307.00
Other Purchased Services (400-500 series)		7,000.00	7,000.00		220.00	220.00		7,220.00	7,220.00		220.00	220.00
General Supplies		164,143.00	164,143.00		4,363.97	4,363.97		168,506.97	168,506.97		137,738.88	137,738.88
Textbooks		13,440.00	13,440.00		(300.00)	(300.00)		13,140.00	13,140.00		4,760.29	4,760.29
Other Objects		21,810.00	21,810.00		(717.35)	(717.35)		21,092.65	21,092.65		7,166.87	7,166.87
Total Resource Room/Resource Center	-	7,857,705.00	7,857,705.00	210,482.00	252,232.11	462,714.11	210,482.00	8,109,937.11	8,320,419.11	206,709.27	7,870,527.58	8,077,236.85
Autism:												
Salaries of Teachers		487,459.00	487,459.00	23,263.00	52,218.23	75,481.23	23,263.00	539,677.23	562,940.23	23,262.97	509,967.13	533,230.10
Other Salaries for Instruction		624,929.00	624,929.00	6,699.00	143,944.38	150,643.38	6,699.00	768,873.38	775,572.38	5,298.75	757,048.22	762,346.97
General Supplies				45,653.00	200.00	45,853.00	45,653.00	200.00	45,853.00	43,079.24		43,079.24
Textbooks				1,000.00		1,000.00	1,000.00		1,000.00	496.94		496.94
Other Objects				7,000.00	811.83	7,811.83	7,000.00	811.83	7,811.83	5,140.95	811.83	5,952.78
Total Autism	-	1,112,388.00	1,112,388.00	83,615.00	197,174.44	280,789.44	83,615.00	1,309,562.44	1,393,177.44	77,278.85	1,267,827.18	1,345,106.03

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
For Fiscal Year Ended June 30, 2012

	Original Budget			Budget Modifications / Transfers			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
EXPENDITURES (CONT'D):												
General Current Expense (Cont'd):												
Special Education - Instruction (Cont'd):												
Preschool Disabilities - Full-Time:												
Salaries of Teachers	$ 56,602.00		$ 56,602.00	$ 24,418.00		$ 24,418.00	$ 81,020.00		$ 81,020.00	$ 81,019.02		$ 81,019.02
Other Salaries for Instruction	381,961.00		381,961.00	(26,418.00)		(26,418.00)	355,543.00		355,543.00	327,625.73		327,625.73
General Supplies	5,000.00		5,000.00	3,000.00		3,000.00	8,000.00		8,000.00	6,667.37		6,667.37
Total Preschool Disabilities - Full-Time	443,563.00	-	443,563.00	1,000.00	-	1,000.00	444,563.00	-	444,563.00	415,312.12	-	415,312.12
Total Special Education - Instruction	1,001,403.00	$ 15,480,387.00	16,481,790.00	479,716.00	$ 716,907.52	1,196,623.52	1,481,119.00	$ 16,197,294.52	17,678,413.52	1,383,417.96	$15,517,641.38	16,901,059.34
Basic Skills/Remedial - Instruction												
Salaries of Teachers	241,275.00	3,073,489.00	3,314,764.00	6,042.00	71,955.89	77,997.89	247,317.00	3,145,444.89	3,392,761.89	247,316.82	3,075,123.92	3,322,440.74
General Supplies		13,250.00	13,250.00		281.99	281.99		13,531.99	13,531.99		10,673.76	10,673.76
Total Basic Skills/Remedial - Instruction	241,275.00	3,086,739.00	3,328,014.00	6,042.00	72,237.88	78,279.88	247,317.00	3,158,976.88	3,406,293.88	247,316.82	3,085,797.68	3,333,114.50
Bilingual Education - Instruction												
Salaries of Teachers		2,376,244.00	2,376,244.00	57,797.00	196,944.51	254,741.51	57,797.00	2,573,188.51	2,630,985.51	57,796.25	2,511,753.79	2,569,550.04
Other Salaries for Instruction		41,610.00	41,610.00					41,610.00	41,610.00		28,693.01	28,693.01
General Supplies		47,300.00	47,300.00		19,700.00	19,700.00		67,000.00	67,000.00		61,416.99	61,416.99
Textbooks		6,000.00	6,000.00					6,000.00	6,000.00			
Total Bilingual Education - Instruction	-	2,471,154.00	2,471,154.00	57,797.00	216,644.51	274,441.51	57,797.00	2,687,798.51	2,745,595.51	57,796.25	2,601,863.79	2,659,660.04
School-Sponsored Co/Extra-Curr. Activities - Instruction												
Salaries		368,280.00	368,280.00	26,570.00	5,806.58	32,376.58	26,570.00	374,086.58	400,656.58	26,569.50	327,188.58	353,758.08
Purchased Services (300-500 series)		30,450.00	30,450.00		10,490.00	10,490.00		40,940.00	40,940.00		29,588.50	29,588.50
Supplies and Materials		18,257.00	18,257.00	26,000.00	24.13	26,024.13	26,000.00	18,281.13	44,281.13	24,267.32	6,058.01	30,325.33
Other Objects		9,400.00	9,400.00		6,167.60	6,167.60		15,567.60	15,567.60		13,847.60	13,847.60
Total School-Sponsored Co/Extra-Curr. Activities - Instruction	-	426,387.00	426,387.00	52,570.00	22,488.31	75,058.31	52,570.00	448,875.31	501,445.31	50,836.82	376,682.69	427,519.51
School-Sponsored Athletics - Instruction												
Salaries	91,130.00	546,383.00	637,513.00	16,500.00		16,500.00	107,630.00	546,383.00	654,013.00	107,123.48	521,706.83	628,830.31
Purchased Services (300-500 series)		135,808.00	135,808.00		(19,874.24)	(19,874.24)		115,933.76	115,933.76		95,897.45	95,897.45
Supplies and Materials		53,350.00	53,350.00		53,419.60	53,419.60		106,769.60	106,769.60		105,888.35	105,888.35
Other Objects		7,350.00	7,350.00					7,350.00	7,350.00		4,070.00	4,070.00
Total School-Sponsored Athletics - Instruction	91,130.00	742,891.00	834,021.00	16,500.00	33,545.36	50,045.36	107,630.00	776,436.36	884,066.36	107,123.48	727,562.63	834,686.11
Other Instructional Programs - Instruction												
Salaries	1,175,000.00		1,175,000.00	(1,175,000.00)		(1,175,000.00)						
Total Other Instructional Programs - Instruction	1,175,000.00	-	1,175,000.00	(1,175,000.00)	-	(1,175,000.00)	-	-	-	-	-	-
Before/After School Programs - Instruction												
Salaries of Teacher Tutors		71,930.00	71,930.00		2,582.83	2,582.83		74,512.83	74,512.83		61,654.08	61,654.08
Total Before/After School Programs - Instruction	-	71,930.00	71,930.00	-	2,582.83	2,582.83	-	74,512.83	74,512.83	-	61,654.08	61,654.08
Summer School - Instruction												
Salaries of Teachers	93,000.00		93,000.00	(3,650.00)		(3,650.00)	89,350.00		89,350.00	89,343.75		89,343.75
Other Salaries for Instruction	2,000.00		2,000.00	3,700.00		3,700.00	5,700.00		5,700.00	5,699.13		5,699.13
General Supplies	2,500.00		2,500.00	(697.00)		(697.00)	1,803.00		1,803.00	1,802.91		1,802.91
Total Summer School - Instruction	97,500.00	-	97,500.00	(647.00)	-	(647.00)	96,853.00	-	96,853.00	96,845.79	-	96,845.79
Summer School - Support Services												
Salaries	102,000.00		102,000.00	(21,537.00)		(21,537.00)	80,463.00		80,463.00	80,232.89		80,232.89
Total Summer School - Support Services	102,000.00	-	102,000.00	(21,537.00)	-	(21,537.00)	80,463.00	-	80,463.00	80,232.89	-	80,232.89

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
For Fiscal Year Ended June 30, 2012

	Original Budget			Budget Modifications / Transfers			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
EXPENDITURES (CONT'D):												
General Current Expense (Cont'd):												
Instructional Alternative Education Program - Instruction												
Salaries of Teachers	$ 1,378,723.00		$ 1,378,723.00	$ (9,140.00)		$ (9,140.00)	$ 1,369,583.00		$ 1,369,583.00	$ 1,346,085.84		$ 1,346,085.84
Other Purchased Services (400-500 series)	6,500.00		6,500.00	2,500.00		2,500.00	9,000.00		9,000.00	7,494.04		7,494.04
General Supplies	20,500.00		20,500.00	24,086.24		24,086.24	44,586.24		44,586.24	41,100.64		41,100.64
Textbooks				2,200.00		2,200.00	2,200.00		2,200.00	2,053.37		2,053.37
Total Instructional Alternative Education Program - Instruction	1,405,723.00	-	1,405,723.00	19,646.24	-	19,646.24	1,425,369.24	-	1,425,369.24	1,396,733.89	-	1,396,733.89
Total Instruction	6,044,630.00	$ 58,986,514.00	65,031,144.00	1,380,306.13	$1,601,283.80	2,981,589.93	7,424,936.13	$ 60,587,797.80	68,012,733.93	6,909,554.64	$59,038,360.61	65,947,915.25
Community Services Programs/Operations												
Salaries				30,000.00		30,000.00	30,000.00		30,000.00			
Total Community Services Programs/Operations	-	-	-	30,000.00	-	30,000.00	30,000.00	-	30,000.00	-	-	-
Undistributed Expenditures - Instruction:												
Tuition to Other LEAs Within the State - Regular				171,337.00		171,337.00	171,337.00		171,337.00	182,538.04		182,538.04
Tuition to Other LEAs Within the Stat - Special	5,000.00		5,000.00	51,461.00		51,461.00	56,461.00		56,461.00	2,726.96		2,726.96
Tuition to County Voc. School Dist. - Regular	251,500.00		251,500.00	101,994.00		101,994.00	353,494.00		353,494.00	353,493.18		353,493.18
Tuition to County Voc. School Dist. - Special	166,000.00		166,000.00				166,000.00		166,000.00	159,570.00		159,570.00
Tuition to CSSD & Regional Day Schools	2,227,107.00		2,227,107.00	(165,569.00)		(165,569.00)	2,061,538.00		2,061,538.00	2,045,687.89		2,045,687.89
Tuition to Private Schools for the Disabled - Within State	6,005,758.00		6,005,758.00	(1,381,196.00)		(1,381,196.00)	4,624,562.00		4,624,562.00	4,551,906.70		4,551,906.70
Tuition to Private Schools for the Disabled & Other LEA - Spl, O	125,627.00		125,627.00	(18,464.00)		(18,464.00)	107,163.00		107,163.00	76,956.00		76,956.00
Tuition - State Facilities	170,461.00		170,461.00				170,461.00		170,461.00	170,461.00		170,461.00
Tuition - Other	166,998.00		166,998.00				166,998.00		166,998.00	97,117.00		97,117.00
Total Undistributed Expenditures - Instruction	9,118,451.00	-	9,118,451.00	(1,240,437.00)	-	(1,240,437.00)	7,878,014.00	-	7,878,014.00	7,640,456.77	-	7,640,456.77
Undistributed Expenditures - Attendance and Social Work:												
Salaries		596,439.00	596,439.00	36,865.00	82,820.31	119,685.31	36,865.00	679,259.31	716,124.31	36,641.09	658,730.73	695,371.82
Salaries of Drop-Out Prevention Officer/Coordinators		68,752.00	68,752.00		5,150.87	5,150.87		73,902.87	73,902.87		71,016.83	71,016.83
Other Purchased Services (400-500 series)		400.00	400.00		827.51	827.51		1,227.51	1,227.51		627.51	627.51
Supplies and Materials		2,550.00	2,550.00		(1,250.00)	(1,250.00)		1,300.00	1,300.00		243.80	243.80
Total Undistributed Expenditures - Attendance and Social Work	-	668,141.00	668,141.00	36,865.00	87,548.69	124,413.69	36,865.00	755,689.69	792,554.69	36,641.09	730,618.87	767,259.96
Undistributed Expenditures - Health Services:												
Salaries	332,235.00	1,317,678.00	1,649,913.00	(40,799.00)	21,775.55	(19,023.45)	291,436.00	1,339,453.55	1,630,889.55	288,458.76	1,338,424.89	1,626,883.65
Salaries of Social Services Coordinators	132,149.00	696,732.00	828,881.00		98,000.00	98,000.00	132,149.00	794,732.00	926,881.00	127,024.37	772,856.92	899,881.29
Purchased Professional and Technical Services	250,394.00	1,150.00	251,544.00	(117,500.00)	450.00	(117,050.00)	132,894.00	1,600.00	134,494.00	129,216.50	450.00	129,666.50
Other Purchased Services (400-500 series)	5,600.00	10,108.00	15,708.00	1,100.00	(84.11)	1,015.89	6,700.00	10,023.89	16,723.89	5,681.70	3,045.65	8,727.35
Supplies and Materials	19,300.00	73,155.00	92,455.00	8,000.00	(858.39)	7,141.61	27,300.00	72,296.61	99,596.61	25,360.49	61,019.23	86,379.72
Other Objects	1,400.00		1,400.00				1,400.00		1,400.00			
Total Undistributed Expenditures - Health Services:	741,078.00	2,098,823.00	2,839,901.00	(149,199.00)	119,283.05	(29,915.95)	591,879.00	2,218,106.05	2,809,985.05	575,741.82	2,175,796.69	2,751,538.51
Undistributed Expenditures - Speech, OT, PT and Related Services:												
Salaries	1,280,618.00		1,280,618.00	(13,900.00)		(13,900.00)	1,266,718.00		1,266,718.00	1,212,386.19		1,212,386.19
Purchased Professional-Educational Services	123,680.00		123,680.00	(30,583.00)		(30,583.00)	93,097.00		93,097.00	88,999.00		88,999.00
Other Purchased Services (400-500 series)				610.00		610.00	610.00		610.00	410.86		410.86
Undistributed Expenditures - Speech, OT, PT and Related Service	1,404,298.00	-	1,404,298.00	(43,873.00)	-	(43,873.00)	1,360,425.00	-	1,360,425.00	1,301,796.05	-	1,301,796.05
Undistributed Expenditures - Other Support Services - Students - Extraordinary Services:												
Salaries	43,019.00		43,019.00	21,935.00		21,935.00	64,954.00		64,954.00	64,953.45		64,953.45
Purchased Professional-Educational Services	431,200.00		431,200.00	111,652.00		111,652.00	542,852.00		542,852.00	400,601.50		400,601.50
Other Purchased Services (400-500 series)				20.00		20.00	20.00		20.00	19.69		19.69
Total Undistributed Expenditures - Other Support Services - Students - Extraordinary Services	474,219.00	-	474,219.00	133,607.00	-	133,607.00	607,826.00	-	607,826.00	465,574.64	-	465,574.64

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
For Fiscal Year Ended June 30, 2012

	Original Budget			Budget Modifications / Transfers			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
EXPENDITURES (CONT'D):												
General Current Expense (Cont'd):												
Undistributed Expenditures - Guidance:												
Salaries of Other Professional Staff	$ 152,056.00	$ 2,750,170.00	$ 2,902,226.00	$ 11,500.00	$ 66,873.34	$ 78,373.34	$ 163,556.00	$ 2,817,043.34	$ 2,980,599.34	$ 157,785.30	$ 2,763,167.88	$ 2,920,953.18
Salaries of Secretarial and Clerical Assistants		92,459.00	92,459.00					92,459.00	92,459.00		89,609.66	89,609.66
Other Salaries		339,189.00	339,189.00		13,500.00	13,500.00		352,689.00	352,689.00		324,250.04	324,250.04
Purchased Professional-Educational Services		500.00	500.00					500.00	500.00			
Other Purchased Services (400-500 series)		10,233.00	10,233.00	2,000.00	8,200.00	10,200.00	2,000.00	18,433.00	20,433.00	1,235.00	4,461.62	5,696.62
Supplies and Materials		31,090.00	31,090.00	1,200.00	(268.09)	931.91	1,200.00	30,821.91	32,021.91	1,198.00	21,895.28	23,093.28
Total Undistributed Expenditures - Guidance	152,056.00	3,223,641.00	3,375,697.00	14,700.00	88,305.25	103,005.25	166,756.00	3,311,946.25	3,478,702.25	160,218.30	3,203,384.48	3,363,602.78
Undistributed Expenditures - Child Study Team:												
Salaries of Other Professional Staff	2,574,745.00		2,574,745.00	(58,734.32)		(58,734.32)	2,516,010.68		2,516,010.68	2,509,328.80		2,509,328.80
Salaries of Secretarial and Clerical Assistants	282,113.00		282,113.00	(9,215.68)		(9,215.68)	272,897.32		272,897.32	267,696.29		267,696.29
Misc Pur Serv (400-500 series o/than Resid Costs)	168,050.00		168,050.00	(150,500.00)		(150,500.00)	17,550.00		17,550.00	17,378.83		17,378.83
Residential Costs	181,530.00		181,530.00	(190.00)		(190.00)	181,340.00		181,340.00	178,618.98		178,618.98
Other Objects				940.00		940.00	940.00		940.00	940.00		940.00
Total Undistributed Expenditures - Child Study Team	3,206,438.00	-	3,206,438.00	(217,700.00)	-	(217,700.00)	2,988,738.00	-	2,988,738.00	2,973,962.90	-	2,973,962.90
Undistributed Expenditures - Improvement of Instruction Services:												
Salaries of Supervisor of Instruction	1,124,580.00		1,124,580.00	61,110.00		61,110.00	1,185,690.00		1,185,690.00	1,141,564.73		1,141,564.73
Salaries of Other Professional Staff	268,150.00	2,750.00	270,900.00	28,174.00		28,174.00	296,324.00	2,750.00	299,074.00	293,279.49	1,575.00	294,854.49
Salaries of Secretarial and Clerical Assistants	364,360.00		364,360.00	44,400.00		44,400.00	408,760.00		408,760.00	398,570.01		398,570.01
Salaries of Facilitators, Math and Literacy Coaches	545,900.00		545,900.00	71,100.00		71,100.00	617,000.00		617,000.00	615,905.96		615,905.96
Purchased Professional-Educational Services	9,000.00		9,000.00	(2,000.00)	119.97	(1,880.03)	7,000.00	119.97	7,119.97		119.97	119.97
Other Purch Services (400-500)	25,000.00		25,000.00	(3,000.00)		(3,000.00)	22,000.00		22,000.00	5,934.32		5,934.32
Supplies and Materials	51,250.00		51,250.00	29,000.00		29,000.00	80,250.00		80,250.00	72,146.79		72,146.79
Other Objects	19,300.00		19,300.00	(12,221.00)		(12,221.00)	7,079.00		7,079.00	5,734.15		5,734.15
Total Undistributed Expenditures - Improvement of Instruction Serv	2,407,540.00	2,750.00	2,410,290.00	216,563.00	119.97	216,682.97	2,624,103.00	2,869.97	2,626,972.97	2,533,135.45	1,694.97	2,534,830.42
Undistributed Expenditures - Educational Media Services / School Library												
Salaries	30,000.00	1,166,924.00	1,196,924.00	7,766.00	36,423.92	44,189.92	37,766.00	1,203,347.92	1,241,113.92	37,765.12	1,131,080.77	1,168,845.89
Purchased Professional and Technical Services	26,000.00	14,750.00	40,750.00	1,189.00	(14,750.00)	(13,561.00)	27,189.00		27,189.00	24,980.96		24,980.96
Other Purchased Services (400-500 series)		18,131.00	18,131.00		2,050.00	2,050.00		20,181.00	20,181.00		13,649.49	13,649.49
Supplies and Materials	10,750.00	155,827.00	166,577.00	6,582.00	18,600.00	25,182.00	17,332.00	174,427.00	191,759.00	17,331.34	169,269.06	186,600.40
Total Undistributed Expenditures - Educational Media Services / School Library	66,750.00	1,355,632.00	1,422,382.00	15,537.00	42,323.92	57,860.92	82,287.00	1,397,955.92	1,480,242.92	80,077.42	1,313,999.32	1,394,076.74
Undistributed Expenditures - Instructional Staff Training Services:												
Salaries of Supervisors of Instruction	270,937.00		270,937.00	6,572.00		6,572.00	277,509.00		277,509.00	277,508.78		277,508.78
Salaries of Other Professional Staff	145,620.00		145,620.00	(90,536.00)		(90,536.00)	55,084.00		55,084.00	40,363.56		40,363.56
Salaries of Secretarial and Clerical Assist	82,958.00		82,958.00	6,974.00		6,974.00	89,932.00		89,932.00	89,931.71		89,931.71
Purchased Professional - Educational Service	150,350.00	35,625.00	185,975.00	58,900.00	(6,400.00)	52,500.00	209,250.00	29,225.00	238,475.00	146,486.00	10,940.80	157,426.80
Other Purchased Prof. and Tech. Services												
Other Purchased Services (400-500 series)	76,900.00		76,900.00	(7,500.00)	5,699.65	(1,800.35)	69,400.00	5,699.65	75,099.65	16,366.48	2,430.65	18,797.13
Supplies and Materials	62,400.00	8,000.00	70,400.00	(10,000.00)	(6,000.00)	(16,000.00)	52,400.00	2,000.00	54,400.00	47,733.40		47,733.40
Other Objects				500.00		500.00	500.00		500.00	269.00		269.00
Total Undistributed Expenditures - Instructional Staff Training Serv	789,165.00	43,625.00	832,790.00	(35,090.00)	(6,700.35)	(41,790.35)	754,075.00	36,924.65	790,999.65	618,658.93	13,371.45	632,030.38
Undistributed Expenditures - Support Services - General Administration:												
Salaries	687,774.00		687,774.00	(310,242.00)		(310,242.00)	377,532.00		377,532.00	357,310.43		357,310.43
Legal Services	175,000.00		175,000.00	137,052.00		137,052.00	312,052.00		312,052.00	258,230.74		258,230.74
Audit Fees	94,530.00		94,530.00				94,530.00		94,530.00	93,675.00		93,675.00
Architectural/Engineering Services	55,000.00		55,000.00	204,124.00		204,124.00	259,124.00		259,124.00	252,734.16		252,734.16
Other Purchased Professional Services	2,500.00		2,500.00	3,000.00		3,000.00	5,500.00		5,500.00	2,395.00		2,395.00
Communications/Telephone	365,000.00		365,000.00	85,100.00		85,100.00	450,100.00		450,100.00	449,159.06		449,159.06
BOE Other Purchased Services	10,000.00		10,000.00				10,000.00		10,000.00	187.75		187.75
Misc. Purch Serv (400-500 series) [Other than 530 & 585]	263,411.00		263,411.00	71,690.00		71,690.00	335,101.00		335,101.00	327,949.76		327,949.76
General Supplies	19,400.00		19,400.00	14,961.36		14,961.36	34,361.36		34,361.36	11,398.74		11,398.74
BOE In-House Training/Meeting Supplies	500.00		500.00	(118.00)		(118.00)	382.00		382.00			

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
For Fiscal Year Ended June 30, 2012

	Original Budget			Budget Modifications / Transfers			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
EXPENDITURES (CONT'D):												
General Current Expense (Cont'd):												
Undistributed Expenditures - Support Services - General Administration (Cont'd):												
Judgments Against The School District	$ 50,000.00		$ 50,000.00	$ (40,000.00)		$ (40,000.00)	$ 10,000.00		$ 10,000.00	$ 3,919.50		$ 3,919.50
Miscellaneous Expenditures	62,050.00		62,050.00				62,050.00		62,050.00	12,540.50		12,540.50
BOE Membership Dues and Fees	35,000.00		35,000.00				35,000.00		35,000.00	33,076.00		33,076.00
Total Undistributed Expenditures - Support Services - General Administration	1,820,165.00	-	1,820,165.00	165,567.36	-	165,567.36	1,985,732.36	-	1,985,732.36	1,802,576.64	-	1,802,576.64
Undistributed Expenditures - Support Services - School Administration:												
Salaries of Principals/Assistant Principals/Program Directors	214,004.00	$ 3,000,940.00	3,214,944.00	26,959.00	$ 245,078.79	272,037.79	240,963.00	$ 3,246,018.79	3,486,981.79	240,962.03	$ 3,191,269.15	3,432,231.18
Salaries of Secretarial and Clerical Assistants	66,213.00	1,534,843.00	1,601,056.00	10,544.00	45,094.00	55,638.00	76,757.00	1,579,937.00	1,656,694.00	76,756.88	1,461,877.65	1,538,634.53
Other Salaries					22.00	22.00		22.00	22.00		22.00	22.00
Purchased Professional and Technical Services					825.00	825.00		825.00	825.00		825.00	825.00
Other Purchased Services (400-500 series)		109,360.00	109,360.00	9,083.00	383.63	9,466.63	9,083.00	109,743.63	118,826.63	9,082.84	54,683.57	63,766.41
Supplies and Materials	2,200.00	256,064.00	258,264.00	(1,233.00)	(18,769.31)	(20,002.31)	967.00	237,294.69	238,261.69	183.20	191,194.83	191,378.03
Other Objects		32,500.00	32,500.00	10,000.00	781.54	10,781.54	10,000.00	33,281.54	43,281.54	10,000.00	33,281.54	43,281.54
Total Undistributed Expenditures - Support Services - School Administration	282,417.00	4,933,707.00	5,216,124.00	55,353.00	273,415.65	328,768.65	337,770.00	5,207,122.65	5,544,892.65	336,984.95	4,933,153.74	5,270,138.69
Undistributed Expenditures - Central Services:												
Salaries	1,885,523.00		1,885,523.00	(13,700.00)		(13,700.00)	1,871,823.00		1,871,823.00	1,851,162.98		1,851,162.98
Purchased Professional Services				10,150.00		10,150.00	10,150.00		10,150.00	10,150.00		10,150.00
Misc. Purch. Services (400-500 Series) [O/T 594]	167,672.00		167,672.00	31,137.00		31,137.00	198,809.00		198,809.00	149,402.76		149,402.76
Supplies and Materials	35,610.00		35,610.00	46,552.00		46,552.00	82,162.00		82,162.00	80,113.82		80,113.82
Miscellaneous Expenditures				7,998.00		7,998.00	7,998.00		7,998.00	7,043.17		7,043.17
Total Undistributed Expenditures - Central Services	2,088,805.00	-	2,088,805.00	82,137.00	-	82,137.00	2,170,942.00	-	2,170,942.00	2,097,872.73	-	2,097,872.73
Undistributed Expenditures - Administration Information Technology:												
Salaries	837,619.00		837,619.00	(18,233.00)		(18,233.00)	819,386.00		819,386.00	818,385.43		818,385.43
Purchased Professional Services	2,600.00		2,600.00				2,600.00		2,600.00			
Purchased Technical Services	300,040.00		300,040.00	(86,250.00)		(86,250.00)	213,790.00		213,790.00	180,197.36		180,197.36
Other Purchased Services (400-500 series)	112,720.00		112,720.00	228,264.74		228,264.74	340,984.74		340,984.74	173,612.99		173,612.99
Supplies and Materials	358,950.00		358,950.00	606,517.53		606,517.53	965,467.53		965,467.53	490,042.88		490,042.88
Other Objects				1,000.00		1,000.00	1,000.00		1,000.00	965.00		965.00
Total Undistributed Expenditures - Administration Information Tech	1,611,929.00	-	1,611,929.00	731,299.27	-	731,299.27	2,343,228.27	-	2,343,228.27	1,663,203.66	-	1,663,203.66
Total Undistributed Expenditures - Required Maintenance for School Facilities:												
Salaries				1,440,320.89		1,440,320.89	1,440,320.89		1,440,320.89	1,239,104.46		1,239,104.46
Cleaning, Repair, and Maintenance Services	872,609.00		872,609.00	(872,609.00)		(872,609.00)						
General Supplies	539,000.00		539,000.00	320,418.66		320,418.66	859,418.66		859,418.66	835,555.12		835,555.12
Total Undistributed Expenditures - Required Maintenance for School Facilities	1,411,609.00	-	1,411,609.00	888,130.55	-	888,130.55	2,299,739.55	-	2,299,739.55	2,074,659.58	-	2,074,659.58
Undistributed Expenditures - Custodial Services:												
Salaries	4,936,493.00		4,936,493.00				4,936,493.00		4,936,493.00	4,858,286.04		4,858,286.04
Salaries of Non-instructional Aides	170,795.00	261,645.00	432,440.00	(150,000.00)	17,967.59	(132,032.41)	20,795.00	279,612.59	300,407.59	5,017.63	253,352.00	258,369.63
Purchased Professional and Technical Services	25,000.00		25,000.00				25,000.00		25,000.00	7,500.00		7,500.00
Cleaning, Repair and Maintenance Services	330,000.00		330,000.00				330,000.00		330,000.00	261,239.41		261,239.41
Rental of Land, Building & Other than Lease Purchases	214,500.00		214,500.00				214,500.00		214,500.00	214,500.00		214,500.00
Other Purchased Property Services	396,000.00		396,000.00	(41,741.00)		(41,741.00)	354,259.00		354,259.00	290,772.91		290,772.91
Insurance	789,628.00		789,628.00	(383,264.00)		(383,264.00)	406,364.00		406,364.00	387,321.04		387,321.04
Miscellaneous Purchased Services	5,000.00		5,000.00	5,000.00		5,000.00	10,000.00		10,000.00	9,656.87		9,656.87
General Supplies	398,500.00		398,500.00	2,958.40	1,007.04	3,965.44	401,458.40	1,007.04	402,465.44	381,173.65	603.84	381,777.49
Energy - Natural Gas	974,014.00		974,014.00	(258,433.00)		(258,433.00)	715,581.00		715,581.00	400,051.78		400,051.78
Energy - Electricity	3,839,647.00		3,839,647.00	1,363.00		1,363.00	3,841,010.00		3,841,010.00	3,551,824.93		3,551,824.93
Energy - Oil				17,000.00		17,000.00	17,000.00		17,000.00	6,027.67		6,027.67
Energy - Gasoline	100,000.00		100,000.00	51,578.92		51,578.92	151,578.92		151,578.92	151,578.62		151,578.62
Total Undistributed Expenditures - Custodial Services	12,179,577.00	261,645.00	12,441,222.00	(755,537.68)	18,974.63	(736,563.05)	11,424,039.32	280,619.63	11,704,658.95	10,524,950.55	253,955.84	10,778,906.39

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
For Fiscal Year Ended June 30, 2012

	Original Budget			Budget Modifications / Transfers			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
EXPENDITURES (CONT'D):												
General Current Expense (Cont'd):												
Undistributed Expenditures - Care and Upkeep of Grounds:												
Miscellaneous Purchased Services (300-500 series)	$ 237,000.00		$ 237,000.00	$ (225,004.00)		$ (225,004.00)	$ 11,996.00		$ 11,996.00	$ 7,061.66		$ 7,061.66
Supplies and Materials	52,000.00		52,000.00	(17,000.00)		(17,000.00)	35,000.00		35,000.00	29,826.00		29,826.00
Total Undistributed Expenditures - Care and Upkeep of Grounds	289,000.00	-	289,000.00	(242,004.00)	-	(242,004.00)	46,996.00	-	46,996.00	36,887.66	-	36,887.66
Undistributed Expenditures - Security:												
Salaries	348,328.00	$ 1,213,036.00	1,561,364.00	(18.00)	$ 9,857.12	9,839.12	348,310.00	$ 1,222,893.12	1,571,203.12	348,309.64	$ 1,176,125.82	1,524,435.46
Purchased Professional and Technical Services	15,000.00	4,000.00	19,000.00	(982.00)		(982.00)	14,018.00	4,000.00	18,018.00			
General Supplies	12,200.00	36,670.00	48,870.00	1,000.00	9,242.38	10,242.38	13,200.00	45,912.38	59,112.38	12,348.96	34,345.98	46,694.94
Other Objects	5,000.00		5,000.00				5,000.00		5,000.00			
Total Undistributed Expenditures - Security	380,528.00	1,253,706.00	1,634,234.00	-	19,099.50	19,099.50	380,528.00	1,272,805.50	1,653,333.50	360,658.60	1,210,471.80	1,571,130.40
Total Undistributed Expenditures - Operation and Maintenance of Plant Services	14,260,714.00	1,515,351.00	15,776,065.00	(109,411.13)	38,074.13	(71,337.00)	14,151,302.87	1,553,425.13	15,704,728.00	12,997,156.39	1,464,427.64	14,461,584.03
Undistributed Expenditures - Student Transportation Services:												
Salaries for Pup.Trans. (Bet. Home and School) - Regular	3,205,092.00		3,205,092.00	245,911.00		245,911.00	3,451,003.00		3,451,003.00	3,451,002.78		3,451,002.78
Salaries of Non-Instructional Aides	590,348.00		590,348.00	(4,625.00)		(4,625.00)	585,723.00		585,723.00	585,722.56		585,722.56
Salaries for Pup.Trans. (Bet. Home and School) - Special Ed	653,651.00		653,651.00	(19,682.00)		(19,682.00)	633,969.00		633,969.00	632,996.87		632,996.87
Sal. For Pup. Trans. (Other than Bet. Home and School)				201,327.00		201,327.00	201,327.00		201,327.00	201,326.20		201,326.20
Other Purchased Professional and Technical Services	27,062.00		27,062.00	(14,595.00)		(14,595.00)	12,467.00		12,467.00	12,466.80		12,466.80
Cleaning, Repair and Maintenance Services	193,390.00		193,390.00	203,846.25		203,846.25	397,236.25		397,236.25	359,821.17		359,821.17
Contract Services - (Between Home and School) - Vendors	695,470.00		695,470.00	(200,000.00)		(200,000.00)	495,470.00		495,470.00	508,838.71		508,838.71
Contract Services (Other than Between Home & School) - Vend	15,000.00	10,100.00	25,100.00	(15,000.00)	(5,000.00)	(20,000.00)		5,100.00	5,100.00		3,927.00	3,927.00
Contract Services - (Between Home and Sch) - Joint Agreements	4,000.00		4,000.00	31,565.00		31,565.00	35,565.00		35,565.00	28,487.60		28,487.60
Contr Serv (Spl. Ed. Students) - Vendors	66,974.00		66,974.00	(52,465.00)		(52,465.00)	14,509.00		14,509.00			
Contr Serv (Spl. Ed. Students) - Joint Agreements	1,884,710.00		1,884,710.00	(112,430.00)		(112,430.00)	1,772,280.00		1,772,280.00	1,762,123.81		1,762,123.81
Contr Serv. - Aid in Lieu Payments - Non-Public Schools	205,920.00		205,920.00	(16,920.00)		(16,920.00)	189,000.00		189,000.00	188,557.04		188,557.04
Misc. Purchased Services - Transportation	622,409.00		622,409.00	(313,678.00)		(313,678.00)	308,731.00		308,731.00	295,587.38		295,587.38
General Supplies	55,650.00		55,650.00	(35,149.00)		(35,149.00)	20,501.00		20,501.00	20,500.19		20,500.19
Transportation Supplies	1,182,264.00		1,182,264.00	354,110.04		354,110.04	1,536,374.04		1,536,374.04	1,525,899.25		1,525,899.25
Other Objects	18,500.00		18,500.00	(13,529.00)		(13,529.00)	4,971.00		4,971.00	4,970.65		4,970.65
Total Undistributed Expenditures - Student Transportation Services	9,420,440.00	10,100.00	9,430,540.00	238,686.29	(5,000.00)	233,686.29	9,659,126.29	5,100.00	9,664,226.29	9,578,301.01	3,927.00	9,582,228.01
Unallocated Benefits - Employee Benefits:												
Group Insurance	176,811.00	128,809.00	305,620.00	15,711.00	7,587.50	23,298.50	192,522.00	136,396.50	328,918.50	192,521.58	125,246.88	317,768.46
Social Security Contributions	1,246,877.00	921,300.00	2,168,177.00	225,697.08	2,544.09	228,241.17	1,472,574.08	923,844.09	2,396,418.17	1,489,553.27	824,974.44	2,314,527.71
Other Retirement Contributions - Regular	3,372,534.00		3,372,534.00	207,536.00		207,536.00	3,580,070.00		3,580,070.00	3,577,237.84		3,577,237.84
Workmen's Compensation	632,627.00	500,185.00	1,132,812.00	144,766.92		144,766.92	777,393.92	500,185.00	1,277,578.92	769,803.34	468,660.69	1,238,464.03
Health Benefits	10,106,358.00	16,450,763.00	26,557,121.00	(1,230,785.00)	(2,255,036.66)	(3,485,821.66)	8,875,573.00	14,195,726.34	23,071,299.34	7,302,863.19	13,088,965.39	20,391,828.58
Tuition Reimbursement	168,300.00	33,844.00	202,144.00	9,726.00	1,675.96	11,401.96	178,026.00	35,519.96	213,545.96	178,025.12	32,585.76	210,610.88
Other Employee Benefits	25,300.00	33,721.00	59,021.00				25,300.00	33,721.00	59,021.00	18,952.13	16,351.26	35,303.39
Unallocated Benefits - Employee Benefits:	15,728,807.00	18,068,622.00	33,797,429.00	(627,348.00)	(2,243,229.11)	(2,870,577.11)	15,101,459.00	15,825,392.89	30,926,851.89	13,528,956.47	14,556,784.42	28,085,740.89
On-behalf Contributions:												
Reimbursed TPAF Pension Contributions (non-budgeted)										2,306,080.00		2,306,080.00
Reimbursed TPAF Pension Contributions - Post-Retirement Medical (non-budgeted)										4,635,823.00		4,635,823.00
Reimbursed TPAF Social Security Contributions (non-budgeted)										4,875,475.79		4,875,475.79
Total On-behalf Contributions	-	-	-	-	-	-	-	-	-	11,817,378.79	-	11,817,378.79
Total Personal Services - Employee Benefits	15,728,807.00	18,068,622.00	33,797,429.00	(627,348.00)	(2,243,229.11)	(2,870,577.11)	15,101,459.00	15,825,392.89	30,926,851.89	25,346,335.26	14,556,784.42	39,903,119.68
Total Undistributed Expenditures	63,573,272.00	31,920,392.00	95,493,664.00	(732,743.21)	(1,605,858.80)	(2,338,602.01)	62,840,528.79	30,314,533.20	93,155,061.99	70,208,694.01	28,397,158.58	98,605,852.59
Total General Current Expense	69,617,902.00	90,906,906.00	160,524,808.00	677,562.92	(4,575.00)	672,987.92	70,295,464.92	90,902,331.00	161,197,795.92	77,118,248.65	87,435,519.19	164,553,767.84

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
For Fiscal Year Ended June 30, 2012

	Original Budget			Budget Modifications / Transfers			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
EXPENDITURES (CONT'D):												
Capital Outlay:												
Equipment:												
Regular Programs - Instruction:												
Kindergarten					$ 3,500.00	$ 3,500.00		$ 3,500.00	$ 3,500.00			
Special Education - Instruction:												
Cognitive - Mild		$ 2,000.00	$ 2,000.00		(1,925.00)	(1,925.00)		75.00	75.00			
Preschool Disabilities - Full-Time				$ 21,015.00		21,015.00	$ 21,015.00		21,015.00	$ 21,013.50		$ 21,013.50
School-Sponsored and Other Instructional Programs				54,510.00		54,510.00	54,510.00		54,510.00	54,510.00		54,510.00
Undistributed Expenditures - Instruction				13,105.00		13,105.00	13,105.00		13,105.00	13,085.47		13,085.47
Undist. Expend.-Support Serv.-Students - Reg.				3,250.00	3,000.00	6,250.00	3,250.00	3,000.00	6,250.00	3,250.00		3,250.00
Undistributed Expenditures - Central Services	$ 22,269.00		22,269.00	(14,535.00)		(14,535.00)	7,734.00		7,734.00	2,586.00		2,586.00
Undistributed Expenditures - Admin. Info. Tech.	107,700.00		107,700.00	108,861.00		108,861.00	216,561.00		216,561.00	14,874.00		14,874.00
Undistributed Expenditures - Required Maintenance for School Facilities	125,000.00		125,000.00	(64,305.00)		(64,305.00)	60,695.00		60,695.00	56,694.99		56,694.99
Undistributed Expenditures - Student Trans. - Non Inst. Equipn				164,801.00		164,801.00	164,801.00		164,801.00	62,001.00		62,001.00
Undistributed Expenditures - Custodial Services	20,000.00		20,000.00	(6,722.00)		(6,722.00)	13,278.00		13,278.00			
Undistributed Expenditures - Care and Upkeep of Grounds	8,000.00		8,000.00				8,000.00		8,000.00	7,403.76		7,403.76
School Buses - Regular	163,482.00		163,482.00	700,000.00		700,000.00	863,482.00		863,482.00	855,909.40		855,909.40
School Buses - Special				312,000.00		312,000.00	312,000.00		312,000.00	311,229.39		311,229.39
Total Equipment	446,451.00	2,000.00	448,451.00	1,291,980.00	4,575.00	1,296,555.00	1,738,431.00	6,575.00	1,745,006.00	1,402,557.51	-	1,402,557.51
Facilities Acquisition and Construction Services:												
Construction Services	282,000.00		282,000.00	1,720,256.99		1,720,256.99	2,002,256.99		2,002,256.99	594,200.81		594,200.81
Total Facilities Acquisition and Construction Services	282,000.00	-	282,000.00	1,720,256.99	-	1,720,256.99	2,002,256.99	-	2,002,256.99	594,200.81	-	594,200.81
Total Capital Outlay	728,451.00	2,000.00	730,451.00	3,012,236.99	4,575.00	3,016,811.99	3,740,687.99	6,575.00	3,747,262.99	1,996,758.32	-	1,996,758.32
Special Schools:												
Accredited Evening / Adult High School / Post-Graduate - Instruction:												
Salaries of Teachers	64,069.00		64,069.00				64,069.00		64,069.00	42,646.40		42,646.40
Other Purchased Services (400-500 series)	4,500.00		4,500.00				4,500.00		4,500.00			
General Supplies	6,577.00		6,577.00				6,577.00		6,577.00	124.89		124.89
Total Accredited Evening / Adult High School / Post-Graduate - Instruction	75,146.00	-	75,146.00	-	-	-	75,146.00	-	75,146.00	42,771.29	-	42,771.29
Accredited Evening / Adult High School / Post-Graduate - Support Services:												
Salaries	6,000.00		6,000.00	(1,000.00)		(1,000.00)	5,000.00		5,000.00	649.99		649.99
Personal Services - Employee Benefits				3,500.00		3,500.00	3,500.00		3,500.00			
Purchased Professional and Technical Services	2,000.00		2,000.00				2,000.00		2,000.00	1,482.00		1,482.00
Other Purchased Services (400-500 series)	136,025.00		136,025.00	(2,500.00)		(2,500.00)	133,525.00		133,525.00	117,631.09		117,631.09
Supplies and Materials	4,500.00		4,500.00				4,500.00		4,500.00			
Total Accredited Evening / Adult High School / Post-Graduate - Support Services	148,525.00	-	148,525.00	-	-	-	148,525.00	-	148,525.00	119,763.08	-	119,763.08
Total Accredited Evening / Adult High School / Post-Graduate	223,671.00	-	223,671.00	-	-	-	223,671.00	-	223,671.00	162,534.37	-	162,534.37
(GED) Test Centers:												
Salaries	11,150.00		11,150.00	5,500.00		5,500.00	16,650.00		16,650.00	21,974.50		21,974.50
Employee Benefits				1,500.00		1,500.00	1,500.00		1,500.00			
Supplies and Materials	18,350.00		18,350.00	(2,800.00)		(2,800.00)	15,550.00		15,550.00	15,540.00		15,540.00
Other Objects	500.00		500.00	(500.00)		(500.00)						
Total (GED) Test Centers	30,000.00	-	30,000.00	3,700.00		3,700.00	33,700.00		33,700.00	37,514.50		37,514.50
Total Special Schools	253,671.00		253,671.00	3,700.00		3,700.00	257,371.00		257,371.00	200,048.87		200,048.87
Transfer of Funds to Charter Schools	1,471,182.00	-	1,471,182.00	63,941.00	-	63,941.00	1,535,123.00	-	1,535,123.00	1,535,123.00	-	1,535,123.00
Total Expenditures	72,071,206.00	90,908,906.00	162,980,112.00	3,757,440.91	-	3,757,440.91	75,828,646.91	90,908,906.00	166,737,552.91	80,850,178.84	$87,435,519.19	168,285,698.03

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
For Fiscal Year Ended June 30, 2012

	Original Budget			Budget Modifications / Transfers			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
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 80,764,101.00	$ (90,908,906.00)	$ (10,144,805.00)	$ 137,731.09		$ 137,731.09	$ 80,901,832.09	$ (90,908,906.00)	$ (10,007,073.91)	$ 92,175,586.87	$(87,435,519.19)	$ 4,740,067.68
Other Financing Sources (Uses):												
Operating Transfer In:												
Contribution to SBB (School Based Budget) - General Fund		88,611,632.00	88,611,632.00		$ 543,035.00	543,035.00		89,154,667.00	89,154,667.00		84,970,735.83	84,970,735.83
Contribution to SBB (School Based Budget) - Special Revenue Fund		2,297,274.00	2,297,274.00		(543,035.00)	(543,035.00)		1,754,239.00	1,754,239.00		2,558,870.23	2,558,870.23
Operating Transfers Out:												
Local Contribution - Transfer to Special Revenue	(1,012,350.00)		(1,012,350.00)				(1,012,350.00)		(1,012,350.00)	(1,012,350.00)		(1,012,350.00)
Contribution to SBB (School Based Budget)	(88,611,632.00)		(88,611,632.00)	(543,035.00)		(543,035.00)	(89,154,667.00)		(89,154,667.00)	(84,970,735.83)		(84,970,735.83)
Total Other Financing Sources (Uses)	(89,623,982.00)	90,908,906.00	1,284,924.00	(543,035.00)	-	(543,035.00)	(90,167,017.00)	90,908,906.00	741,889.00	(85,983,085.83)	87,529,606.06	1,546,520.23
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(8,859,881.00)	-	(8,859,881.00)	(405,303.91)	-	(405,303.91)	(9,265,184.91)	-	(9,265,184.91)	6,192,501.04	94,086.87	6,286,587.91
Fund Balance, July 1	6,845,873.45	-	6,845,873.45	3,037,562.00	-	3,037,562.00	9,883,435.45	-	9,883,435.45	20,619,797.84	-	20,619,797.84
Fund Balance, June 30	$ (2,014,007.55)	-	$ (2,014,007.55)	$ 2,632,258.09	-	$ 2,632,258.09	$ 618,250.54	-	$ 618,250.54	$ 26,812,298.88	$ 94,086.87	$ 26,906,385.75

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Budgetary Comparison Schedule
Education Jobs Fund (Ed Jobs)
For Fiscal Year Ended June 30, 2012

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
REVENUES:					
Federal Sources:					
Education Jobs Fund	$ 4,000,000.00	$ 515,390.00	$ 4,515,390.00	$ 4,502,620.65	$ (12,769.35)
Total Revenues	4,000,000.00	515,390.00	4,515,390.00	4,502,620.65	(12,769.35)
EXPENDITURES:					
General Current Expense:					
Undistributed Expenditures - Improvement of Instruction Services:					
Salaries of Facilitators, Math and Literacy Coaches		150,000.00	150,000.00	147,921.03	2,078.97
Undistributed Expenditures - Custodial Services:					
Salaries of Non-instructional Aides		175,000.00	175,000.00	164,309.62	10,690.38
Unallocated Benefits - Employee Benefits:					
Health Benefits	4,000,000.00	190,390.00	4,190,390.00	4,190,390.00	
Total Expenditures	4,000,000.00	515,390.00	4,515,390.00	4,502,620.65	12,769.35
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
Special Revenue Fund
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2012

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
REVENUES:					
Local Sources		$ 116,484.61	$ 116,484.61	$ 88,743.69	$ 27,740.92
State Sources	$ 19,754,226.00	260,030.34	20,014,256.34	19,204,766.44	809,489.90
Federal Sources	6,308,551.00	8,066,378.58	14,374,929.58	9,266,561.44	5,108,368.14
Total Revenues	26,062,777.00	8,442,893.53	34,505,670.53	28,560,071.57	5,945,598.96
EXPENDITURES:					
Instruction:					
Salaries of Teachers	4,218,566.00	(598,976.30)	3,619,589.70	3,148,043.64	471,546.06
Other Salaries for Instruction	637,430.00	174,974.97	812,404.97	808,321.08	4,083.89
Purchased Professional -Educational Services	353,223.00	819,952.35	1,173,175.35	905,420.12	267,755.23
Purchased Professional and Technical Services		58,395.00	58,395.00		58,395.00
Tuition		25,281.00	25,281.00		25,281.00
Other Purchased Services (400-500 series)	15,000.00	334,750.00	349,750.00	187,000.07	162,749.93
General Supplies	329,016.00	3,151,160.40	3,480,176.40	1,925,179.36	1,554,997.04
Textbooks	53,532.00	(1,364.00)	52,168.00	46,821.95	5,346.05
Other Objects	20,000.00	17,322.35	37,322.35	18,009.16	19,313.19
Total Instruction	5,626,767.00	3,981,495.77	9,608,262.77	7,038,795.38	2,569,467.39
Support Services:					
Salaries of Supervisor of Instruction	98,267.00	136,132.63	234,399.63	226,167.98	8,231.65
Salaries of Program Directors	209,801.00	(10,927.50)	198,873.50	176,004.19	22,869.31
Salaries of Other Professional Staff	661,821.00	928,850.99	1,590,671.99	1,313,807.90	276,864.09
Salaries of Secretaries and Clerical Assistants	178,003.00	76,495.00	254,498.00	252,414.22	2,083.78
Other Salaries	689,685.00	319,470.54	1,009,155.54	879,908.39	129,247.15
Personal Services - Employee Benefits	3,892,128.00	(1,633,603.78)	2,258,524.22	2,054,535.14	203,989.08
Purchased Educational Services - Contracted Pre-K	10,867,925.00	243,000.00	11,110,925.00	11,009,788.89	101,136.11
Purchased Professional - Educational Services		671,642.66	671,642.66	466,689.00	204,953.66
Other Purchased Professional Services	253,949.00	8,984.00	262,933.00	231,490.00	31,443.00
Purchased Technical Services		574,233.00	574,233.00	308,124.60	266,108.40
Rentals	25,000.00	200,000.00	225,000.00	203,729.02	21,270.98
Contr. Serv.-Trans. (Bet. Home & Sch.)	2,057,372.00	(775,000.00)	1,282,372.00	1,072,842.00	209,530.00
Contr. Serv.-Trans. (Wrap Around Services)		5,261.90	5,261.90	5,156.58	105.32
Contr. Serv.-Trans. (Field Trips)		37,659.00	37,659.00	28,182.00	9,477.00
Travel	7,500.00	21,915.39	29,415.39	19,360.97	10,054.42
Other Purchased Services (400-500 series)		237,332.84	237,332.84	77,071.17	160,261.67
Supplies and Materials	204,635.00	2,359,074.75	2,563,709.75	1,165,123.04	1,398,586.71
Total Support Services	19,146,086.00	3,400,521.42	22,546,607.42	19,490,395.09	3,056,212.33

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Special Revenue Fund
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2012

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D)					
Facilities Acquisition and Construction Services:					
Instructional Equipment		$ 159,790.00	$ 159,790.00	$ 141,984.18	$ 17,805.82
Noninstructional Equipment	$ 5,000.00	427,720.00	432,720.00	342,376.69	90,343.31
Total Facilities Acquisition and Construction Services	5,000.00	587,510.00	592,510.00	484,360.87	108,149.13
Total Expenditures	24,777,853.00	7,969,527.19	32,747,380.19	27,013,551.34	5,733,828.85
Other Financing Sources (Uses):					
Transfer In from General Fund	1,012,350.00		1,012,350.00	1,012,350.00	
Transfer Out to School Based Budgets (General Fund)	(2,297,274.00)	(473,366.34)	(2,770,640.34)	(2,558,870.23)	211,770.11
Total Other Financing Sources (Uses)	(1,284,924.00)	(473,366.34)	(1,758,290.34)	(1,546,520.23)	211,770.11
Total Expenditures	26,062,777.00	8,442,893.53	34,505,670.53	28,560,071.57	5,945,598.96
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

CITY OF VINELAND SCHOOL DISTRICT
Required Supplementary Information
Budgetary Comparison Schedule
Note to Required Supplementary Information
For the Fiscal Year Ended June 30, 2012

Note A - Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures.

	General Fund	Special Revenue Fund
Sources / Inflows of Resources:		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule (C-series)	$ 177,528,386.36	$ 28,560,071.57
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes, and State aid payment recognized as revenue for budgetary purposes, not recognized for GAAP statements until the subsequent year.	(784,727.00)	
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (B-2)	$ 176,743,659.36	$ 28,560,071.57
Uses / Outflows of Resources:		
Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule (C-series)	$ 172,788,318.68	$ 27,013,551.34
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (B-2)	$ 172,788,318.68	$ 27,013,551.34

REQUIRED SUPPLEMENTARY INFORMATION
PART III

CITY OF VINELAND SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS FOR THE OPEB PLAN

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability - (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
7/1/2007	$ -	$ 5,084,717	$ 5,084,717	0.00%	$ 100,978,641	5.0%
7/1/2010	-	1,088,092	1,088,092	0.00%	106,492,704	1.0%

CITY OF VINELAND SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS TO THE OPEB PLAN

Fiscal Year	(a) Annual OPEB Cost	(b) Contributions From Employer	(c) Percentage Contributed (b) / (a)	(d) End of Year Net OPEB Obligation (a) - (b)
2007	$ 443,028	$ 177,541	40.1%	$ 265,487
2010	443,028	137,262	31.0%	305,766

CITY OF VINELAND SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - OPEB PLAN

The information on Schedules RSI-3A and RSI-3B 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 whether the actuarial value of assets relative to the actuarial accrued liability.

Valuation Date	July 1, 2010
Actuarial Cost Method	Entry age normal
Amortization Method	Level dollar amounts
Remaining Amortization Period	27 years
Actuarial Assumptions:	
Investment Rate of Return	4% compounded annually
Rate of Salary Increases	4% per year
Medical Trend Rates	Prescription drug - 9% increase per year grading to 5% in the fifth year. Dental and vision care - 3% increase per .

OTHER SUPPLEMENTARY INFORMATION

SCHOOL LEVEL SCHEDULES

CITY OF VINELAND SCHOOL DISTRICT
General Fund
Combining Balance Sheets
June 30, 2012

	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Funds
ASSETS:			
Cash and Cash Equivalents	$ 7,237,392.07	$ 217,043.47	$ 7,454,435.54
Interfunds Account Receivable:			
Special Revenue Fund	1,304,987.22		1,304,987.22
Enterprise Fund	247,172.55		247,172.55
Fiduciary Funds	1,253.50		1,253.50
Intergovernmental Accounts Receivable:			
Federal	573,107.95		573,107.95
State	2,132,114.86		2,132,114.86
Other Accounts Receivable	731,429.58		731,429.58
Inventory	586,206.82		586,206.82
Prepaid Expenses	3,627.36		3,627.36
Restricted Cash and Cash Equivalents	3,001,374.52		3,001,374.52
Total Assets	$ 15,818,666.43	$ 217,043.47	$ 16,035,709.90
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Intergovernmental Accounts Payable:			
State	$ 19,530.22		$ 19,530.22
Accounts Payable	2,409,386.16	$ 103,937.52	2,513,323.68
Accrued Salaries and Benefits	46,117.33	19,019.08	65,136.41
Deferred Revenue	13.84		13.84
Total Liabilities	2,475,047.55	122,956.60	2,598,004.15
Fund Balances:			
Nonspendable:			
Inventory	586,206.82		586,206.82
Prepaid Expenses	3,627.36		3,627.36
Restricted:			
Excess Surplus - Prior Year Designated for Subsequent Year's Expenditures	3,966,470.00		3,966,470.00
Excess Surplus - Current Year	7,627,744.70		7,627,744.70
Capital Reserve	3,001,374.52		3,001,374.52
Assigned:			
Year-End Encumbrances	2,593,315.74	94,086.87	2,687,402.61
Designated for Subsequent Year's Expenditures	4,725,993.00		4,725,993.00
Unassigned	(9,161,113.26)		(9,161,113.26)
Total Fund Balances	13,343,618.88	94,086.87	13,437,705.75
Total Liabilities and Fund Balances	$ 15,818,666.43	$ 217,043.47	$ 16,035,709.90

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Combined Schedule of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

DISTRICTWIDE

RESOURCES:	Resource Amount	Districtwide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School-Based Budgets	$ 88,189,568.00		$ 84,880,267.15	$ 3,309,300.85
General Fund Reserve for Encumbrances at June 30, 2011				
Other State Resources:				
Contribution to School-Based Budget - Restricted Source(s)				
Total Other State Resources	-			
Combined General Fund Contribution & State Resources	88,189,568.00	97.01%	84,880,267.15	3,309,300.85
Restricted Federal Resources:				
Title I, Part A of NCLB	2,226,067.00		2,089,126.35	136,940.65
Title I, Part A of NCLB - June 30, 2011 Deferred Revenue				
	2,226,067.00	2.45%	2,089,126.35	136,940.65
Title II-A of NCLB	493,271.00		466,125.69	27,145.31
Title II-A of NCLB - June 30, 2011 Deferred Revenue				
	493,271.00	0.54%	466,125.69	27,145.31
Total Restricted Federal Resources	2,719,338.00	2.99%	2,555,252.04	164,085.96
Totals	$ 90,908,906.00	100.00%	$ 87,435,519.19	$ 3,473,386.81

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Combined Schedule of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: VINELAND HIGH SCHOOL SOUTH

RESOURCES:	Resource Amount	Districtwide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School-Based Budgets	$ 13,210,756.00		$ 12,010,991.26	$ 1,199,764.74
General Fund Reserve for Encumbrances at June 30, 2011	-			
Other State Resources:				
Contribution to School-Based Budget - Restricted Source(s)				
Total Other State Resources	-			
Combined General Fund Contribution & State Resources	13,210,756.00	93.46%	12,010,991.26	1,199,764.74
Restricted Federal Resources:				
Title I, Part A of NCLB	792,385.00		708,731.51	83,653.49
Title I, Part A of NCLB - June 30, 2011 Deferred Revenue				
	792,385.00	5.61%	708,731.51	83,653.49
Title II-A of NCLB	131,790.00		117,922.31	13,867.69
Title II-A of NCLB - June 30, 2011 Deferred Revenue				
	131,790.00	0.93%	117,922.31	13,867.69
Total Restricted Federal Resources	924,175.00	6.54%	826,653.82	97,521.18
Totals	$ 14,134,931.00	100.00%	$ 12,837,645.08	$ 1,297,285.92

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Combined Schedule of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: VINELAND HIGH SCHOOL NORTH

RESOURCES:	Resource Amount	Districtwide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School-Based Budgets	$ 12,685,371.00		$ 11,858,696.24	$ 826,674.76
General Fund Reserve for Encumbrances at June 30, 2011	-			
Other State Resources:				
Contribution to School-Based Budget - Restricted Source(s)				
Total Other State Resources	-			
Combined General Fund Contribution & State Resources	12,685,371.00	100.00%	11,858,696.24	826,674.76
Restricted Federal Resources:				
Title I, Part A of NCLB				
Title I, Part A of NCLB - June 30, 2011 Deferred Revenue				
	-	-	-	-
Title II-A of NCLB				
Title II-A of NCLB - June 30, 2011 Deferred Revenue				
	-		-	-
Total Restricted Federal Resources	-		-	-
Totals	$ 12,685,371.00	100.00%	$ 11,858,696.24	$ 826,674.76

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Combined Schedule of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: LANDIS

RESOURCES:	Resource Amount	Districtwide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School-Based Budgets	$ 5,582,027.00		$ 5,305,812.95	$ 276,214.05
General Fund Reserve for Encumbrances at June 30, 2011	-			
Other State Resources:				
Contribution to School-Based Budget - Restricted Source(s)				
Total Other State Resources	-			
Combined General Fund Contribution & State Resources	5,582,027.00	97.75%	5,305,812.95	276,214.05
Restricted Federal Resources:				
Title I, Part A of NCLB	99,224.00		92,847.02	6,376.98
Title I, Part A of NCLB - June 30, 2011 Deferred Revenue				
	99,224.00	1.74%	92,847.02	6,376.98
Title II-A of NCLB	29,262.00		27,395.88	1,866.12
Title II-A of NCLB - June 30, 2011 Deferred Revenue				
	29,262.00	0.51%	27,395.88	1,866.12
Total Restricted Federal Resources	128,486.00	2.25%	120,242.89	8,243.11
Totals	$ 5,710,513.00	100.00%	$ 5,426,055.84	$ 284,457.16

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Combined Schedule of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: VETERANS MEMORIAL

RESOURCES:	Resource Amount	Districtwide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School-Based Budgets	$ 6,274,986.00		$ 6,227,421.86	$ 47,564.14
General Fund Reserve for Encumbrances at June 30, 2011	-			
Other State Resources:				
Contribution to School-Based Budget - Restricted Source(s)				
Total Other State Resources	-			
Combined General Fund Contribution & State Resources	6,274,986.00	96.85%	6,227,421.86	47,564.14
Restricted Federal Resources:				
Title I, Part A of NCLB	174,795.00		170,184.47	4,610.53
Title I, Part A of NCLB - June 30, 2011 Deferred Revenue				
	174,795.00	2.70%	170,184.47	4,610.53
Title II-A of NCLB	29,046.00		28,277.58	768.42
Title II-A of NCLB - June 30, 2011 Deferred Revenue				
	29,046.00	0.45%	28,277.58	768.42
Total Restricted Federal Resources	203,841.00	3.15%	198,462.05	5,378.95
Totals	$ 6,478,827.00	100.00%	$ 6,425,883.91	$ 52,943.09

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Combined Schedule of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: BARSE

RESOURCES:	Resource Amount	Districtwide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School-Based Budgets	$ 3,241,271.00		$ 3,093,184.40	$ 148,086.60
General Fund Reserve for Encumbrances at June 30, 2011	-			
Other State Resources:				
Contribution to School-Based Budget - Restricted Source(s)				
Total Other State Resources	-			
Combined General Fund Contribution & State Resources	3,241,271.00	96.83%	3,093,184.40	148,086.60
Restricted Federal Resources:				
Title I, Part A of NCLB	81,990.00		76,941.95	5,048.05
Title I, Part A of NCLB - June 30, 2011 Deferred Revenue				
	81,990.00	2.45%	76,941.95	5,048.05
Title II-A of NCLB	24,277.00		22,772.89	1,504.11
Title II-A of NCLB - June 30, 2011 Deferred Revenue				
	24,277.00	0.73%	22,772.89	1,504.11
Total Restricted Federal Resources	106,267.00	3.17%	99,714.84	6,552.16
Totals	$ 3,347,538.00	100.00%	$ 3,192,899.24	$ 154,638.76

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Combined Schedule of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: D'IPPOLITO

RESOURCES:	Resource Amount	Districtwide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School-Based Budgets	$ 5,569,645.00		$ 5,493,412.33	$ 76,232.67
General Fund Reserve for Encumbrances at June 30, 2011	-			
Other State Resources:				
Contribution to School-Based Budget - Restricted Source(s)				
Total Other State Resources	-			
Combined General Fund Contribution & State Resources	5,569,645.00	97.02%	5,493,412.33	76,232.67
Restricted Federal Resources:				
Title I, Part A of NCLB	131,905.00		128,029.86	3,875.14
Title I, Part A of NCLB - June 30, 2011 Deferred Revenue				
	131,905.00	2.30%	128,029.86	3,875.14
Title II-A of NCLB	39,089.00		37,862.59	1,226.41
Title II-A of NCLB - June 30, 2011 Deferred Revenue				
	39,089.00	0.68%	37,862.59	1,226.41
Total Restricted Federal Resources	170,994.00	2.98%	165,892.45	5,101.55
Totals	$ 5,740,639.00	100.00%	$ 5,659,304.78	$ 81,334.22

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Combined Schedule of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: DURAND

RESOURCES:	Resource Amount	Districtwide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School-Based Budgets	$ 4,499,058.00		$ 4,507,095.22	$ (8,037.22)
General Fund Reserve for Encumbrances at June 30, 2011	-			
Other State Resources:				
Contribution to School-Based Budget - Restricted Source(s)				
Total Other State Resources	-			
Combined General Fund Contribution & State Resources	4,499,058.00	96.67%	4,507,095.22	(8,037.22)
Restricted Federal Resources:				
Title I, Part A of NCLB	119,708.00		118,811.34	896.66
Title I, Part A of NCLB - June 30, 2011 Deferred Revenue				
	119,708.00	2.57%	118,811.34	896.66
Title II-A of NCLB	35,187.00		34,995.26	191.74
Title II-A of NCLB - June 30, 2011 Deferred Revenue				
	35,187.00	0.76%	34,995.26	191.74
Total Restricted Federal Resources	154,895.00	3.33%	153,806.59	1,088.41
Totals	$ 4,653,953.00	100.00%	$ 4,660,901.81	$ (6,948.81)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Combined Schedule of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: JOHNSTONE

RESOURCES:	Resource Amount	Districtwide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School-Based Budgets	$ 4,687,750.00		$ 4,556,378.39	$ 131,371.61
General Fund Reserve for Encumbrances at June 30, 2011	-			
Other State Resources:				
Contribution to School-Based Budget - Restricted Source(s)				
Total Other State Resources	-			
Combined General Fund Contribution & State Resources	4,687,750.00	97.49%	4,556,378.39	131,371.61
Restricted Federal Resources:				
Title I, Part A of NCLB	93,229.00		89,006.79	4,222.21
Title I, Part A of NCLB - June 30, 2011 Deferred Revenue				
	93,229.00	1.94%	89,006.79	4,222.21
Title II-A of NCLB	27,528.00		26,287.46	1,240.54
Title II-A of NCLB - June 30, 2011 Deferred Revenue				
	27,528.00	0.57%	26,287.46	1,240.54
Total Restricted Federal Resources	120,757.00	2.51%	115,294.25	5,462.75
Totals	$ 4,808,507.00	100.00%	$ 4,671,672.64	$ 136,834.36

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Combined Schedule of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: MENNIES

RESOURCES;	Resource Amount	Districtwide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School-Based Budgets	$ 4,785,057.00		$ 4,813,969.19	$ (28,912.19)
General Fund Reserve for Encumbrances at June 30, 2011	-			
Other State Resources:				
Contribution to School-Based Budget - Restricted Source(s)				
Total Other State Resources	-			
Combined General Fund Contribution & State Resources	4,785,057.00	96.67%	4,813,969.19	(28,912.19)
Restricted Federal Resources:				
Title I, Part A of NCLB	127,303.00		125,998.69	1,304.31
Title I, Part A of NCLB - June 30, 2011 Deferred Revenue				
	127,303.00	2.57%	125,998.69	1,304.31
Title II-A of NCLB	37,572.00		37,186.29	385.71
Title II-A of NCLB - June 30, 2011 Deferred Revenue				
	37,572.00	0.76%	37,186.29	385.71
Total Restricted Federal Resources	164,875.00	3.33%	163,184.98	1,690.02
Totals	$ 4,949,932.00	100.00%	$ 4,977,154.17	$ (27,222.17)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Combined Schedule of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: PETWAY

RESOURCES;	Resource Amount	Districtwide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School-Based Budgets	$ 5,197,682.00		$ 5,076,342.18	$ 121,339.82
General Fund Reserve for Encumbrances at June 30, 2011	-			
Other State Resources:				
Contribution to School-Based Budget - Restricted Source(s)				
Total Other State Resources	-			
Combined General Fund Contribution & State Resources	5,197,682.00	97.87%	5,076,342.18	121,339.82
Restricted Federal Resources:				
Title I, Part A of NCLB	87,233.00		83,733.66	3,499.34
Title I, Part A of NCLB - June 30, 2011 Deferred Revenue				
	87,233.00	1.64%	83,733.66	3,499.34
Title II-A of NCLB	25,794.00		24,748.47	1,045.53
Title II-A of NCLB - June 30, 2011 Deferred Revenue				
	25,794.00	0.49%	24,748.47	1,045.53
Total Restricted Federal Resources	113,027.00	2.13%	108,482.14	4,544.86
Totals	$ 5,310,709.00	100.00%	$ 5,184,824.32	$ 125,884.68

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Combined Schedule of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: ROSSI

RESOURCES:	Resource Amount	Districtwide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School-Based Budgets	$ 5,975,975.00		$ 5,995,535.04	$ (19,560.04)
General Fund Reserve for Encumbrances at June 30, 2011	-			
Other State Resources:				
Contribution to School-Based Budget - Restricted Source(s)				
Total Other State Resources	-			
Combined General Fund Contribution & State Resources	5,975,975.00	97.30%	5,995,535.04	(19,560.04)
Restricted Federal Resources				
Title I, Part A of NCLB	142,335.00		140,351.52	1,983.48
Title I, Part A of NCLB - June 30, 2011 Deferred Revenue				
	142,335.00	2.32%	140,351.52	1,983.48
Title II-A of NCLB	23,699.00		23,365.57	333.43
Title II-A of NCLB - June 30, 2011 Deferred Revenue				
	23,699.00	0.39%	23,365.57	333.43
Total Restricted Federal Resources	166,034.00	2.70%	163,717.10	2,316.90
Totals	$ 6,142,009.00	100.00%	$ 6,159,252.14	$ (17,243.14)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Combined Schedule of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: SABATER

RESOURCES;	Resource Amount	Districtwide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School-Based Budgets	$ 5,123,629.00		$ 4,984,926.39	$ 138,702.61
General Fund Reserve for Encumbrances at June 30, 2011	-			
Other State Resources:				
Contribution to School-Based Budget - Restricted Source(s)				
Total Other State Resources	-			
Combined General Fund Contribution & State Resources	5,123,629.00	96.85%	4,984,926.39	138,702.61
Restricted Federal Resources				
Title I, Part A of NCLB	128,847.00		121,916.41	6,930.59
Title I, Part A of NCLB - June 30, 2011 Deferred Revenue				
	128,847.00	2.44%	121,916.41	6,930.59
Title II-A of NCLB	37,644.00		35,625.89	2,018.11
Title II-A of NCLB - June 30, 2011 Deferred Revenue				
	37,644.00	0.71%	35,625.89	2,018.11
Total Restricted Federal Resources	166,491.00	3.15%	157,542.30	8,948.70
Totals	$ 5,290,120.00	100.00%	$ 5,142,468.69	$ 147,651.31

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Combined Schedule of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: WALLACE

RESOURCES;	Resource Amount	Districtwide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School-Based Budgets	$ 5,997,343.00		$ 5,628,614.19	$ 368,728.81
General Fund Reserve for Encumbrances at June 30, 2011	-			
Other State Resources:				
Contribution to School-Based Budget - Restricted Source(s)				
Total Other State Resources	-			
Combined General Fund Contribution & State Resources	5,997,343.00	96.98%	5,628,614.19	368,728.81
Restricted Federal Resources:				
Title I, Part A of NCLB	159,880.00		147,528.52	12,351.48
Title I, Part A of NCLB - June 30, 2011 Deferred Revenue				
	159,880.00	2.59%	147,528.52	12,351.48
Title II-A of NCLB	26,589.00		24,538.37	2,050.63
Title II-A of NCLB - June 30, 2011 Deferred Revenue				
	26,589.00	0.43%	24,538.37	2,050.63
Total Restricted Federal Resources	186,469.00	3.02%	172,066.90	14,402.10
Totals	$ 6,183,812.00	100.00%	$ 5,800,681.09	$ 383,130.91

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Combined Schedule of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: WINSLOW

RESOURCES;	Resource Amount	Districtwide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School-Based Budgets	$ 5,359,018.00		$ 5,327,887.50	$ 31,130.50
General Fund Reserve for Encumbrances at June 30, 2011	-			
Other State Resources:				
Contribution to School-Based Budget - Restricted Source(s)				
Total Other State Resources	-			
Combined General Fund Contribution & State Resources	5,359,018.00	97.93%	5,327,887.50	31,130.50
Restricted Federal Resources				
Title I, Part A of NCLB	87,233.00		85,044.61	2,188.39
Title I, Part A of NCLB - June 30, 2011 Deferred Revenue				
	87,233.00	1.59%	85,044.61	2,188.39
Title II-A of NCLB	25,794.00		25,147.12	646.88
Title II-A of NCLB - June 30, 2011 Deferred Revenue				
	25,794.00	0.47%	25,147.12	646.88
Total Restricted Federal Resources	113,027.00	2.07%	110,191.74	2,835.26
Totals	$ 5,472,045.00	100.00%	$ 5,438,079.24	$ 33,965.76

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Combined Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

DISTRICTWIDE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten - Salaries of Teachers	$ 2,249,949.00	$ 86,500.00	$ 2,336,449.00	$ 2,320,797.43	$ 15,651.57
Grades 1-5 Salaries of Teachers	11,499,358.00	167,777.60	11,667,135.60	11,609,863.06	57,272.54
Grades 6-8 Salaries of Teachers	9,227,227.00	73,464.65	9,300,691.65	9,274,286.77	26,404.88
Grades 9-12 Salaries of Teachers	10,196,081.00		10,196,081.00	10,017,417.87	178,663.13
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	702,289.00	97,527.38	799,816.38	791,703.49	8,112.89
Purchased Professional-Educational Services	83,710.00	(28,580.00)	55,130.00	30,168.00	24,962.00
Other Purchased Services (400-500 series)	297,296.00	34,576.47	331,872.47	260,600.56	71,271.91
General Supplies	2,250,616.00	170,861.29	2,421,477.29	2,323,078.50	98,398.79
Textbooks	193,500.00	(65,250.00)	128,250.00	33,035.68	95,214.32
Other Objects	7,000.00		7,000.00	6,207.00	793.00
Total Regular Programs - Instruction	36,707,026.00	536,877.39	37,243,903.39	36,667,158.36	576,745.03
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	560,353.00	(20,000.00)	540,353.00	425,368.32	114,984.68
Other Salaries for Instruction	480,912.00	38,680.89	519,592.89	510,646.12	8,946.77
Purchased Technical Services	750.00		750.00		750.00
Other Purchased Services (400-500 series)	8,500.00	(3,000.00)	5,500.00	419.62	5,080.38
General Supplies	38,340.00		38,340.00	21,001.33	17,338.67
Textbooks	3,500.00		3,500.00	88.27	3,411.73
Other Objects	9,525.00		9,525.00	4,271.56	5,253.44
Total Cognitive - Mild	1,101,880.00	15,680.89	1,117,560.89	961,795.22	155,765.67

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Combined Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

DISTRICTWIDE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
					(Continued)
EXPENDITURES (CONT'D):					
Special Education - Instruction (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers	$ 422,365.00	$ (4,000.00)	$ 418,365.00	$ 396,608.46	$ 21,756.54
Other Salaries for Instruction	287,021.00		287,021.00	262,854.41	24,166.59
Purchased Professional-Educational Services	5,663.00		5,663.00		5,663.00
Purchased Technical Services	750.00		750.00		750.00
Other Purchased Services (400-500 series)	12,600.00		12,600.00	299.46	12,300.54
General Supplies	18,950.00	500.00	19,450.00	17,915.92	1,534.08
Textbooks	800.00	(500.00)	300.00		300.00
Other Objects	5,400.00		5,400.00	1,448.59	3,951.41
Total Cognitive - Moderate	753,549.00	(4,000.00)	749,549.00	679,126.84	70,422.16
Learning and/or Language Disabilities:					
Salaries of Teachers	1,773,956.00	67,500.55	1,841,456.55	1,821,337.31	20,119.24
Other Salaries for Instruction	834,584.00	49,000.00	883,584.00	854,417.54	29,166.46
Purchased Technical Services	2,250.00		2,250.00		2,250.00
Other Purchased Services (400-500 series)	2,700.00		2,700.00		2,700.00
General Supplies	74,640.00	939.10	75,579.10	66,136.92	9,442.18
Textbooks	10,135.00		10,135.00	4,309.45	5,825.55
Other Objects	8,950.00	259.54	9,209.54	5,695.14	3,514.40
Total Learning and/or Language Disabilities	2,707,215.00	117,699.19	2,824,914.19	2,751,896.36	73,017.83
Auditory Impairments:					
Salaries of Teachers	181,628.00	(11,800.00)	169,828.00	165,337.49	4,490.51
Other Salaries for Instruction	272,091.00	69,564.56	341,655.56	332,946.12	8,709.44
Purchased Professional-Educational Services					
Purchased Technical Services	4,000.00		4,000.00		4,000.00
Other Purchased Services (400-500 series)	1,300.00		1,300.00		1,300.00
General Supplies	7,460.00	646.40	8,106.40	6,471.66	1,634.74
Textbooks	1,000.00		1,000.00		1,000.00
Other Objects	1,620.00		1,620.00	461.62	1,158.38
Total Auditory Impairments	469,099.00	58,410.96	527,509.96	505,216.89	22,293.07

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Combined Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

DISTRICTWIDE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Special Education - Instruction (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	$ 881,797.00	$ 19,605.00	$ 901,402.00	$ 882,957.50	$ 18,444.50
Other Salaries for Instruction	596,754.00	59,549.00	656,303.00	597,737.88	58,565.12
General Supplies		474.93	474.93	474.93	
Other Objects		81.00	81.00	81.00	
Total Behavioral Disabilities	1,478,551.00	79,709.93	1,558,260.93	1,481,251.31	77,009.62
Resource Room/Resource Center:					
Salaries of Teachers	6,873,151.00	187,365.49	7,060,516.49	6,920,562.59	139,953.90
Other Salaries for Instruction	778,161.00	61,300.00	839,461.00	800,078.95	39,382.05
Other Purchased Services (400-500 series)	7,000.00	220.00	7,220.00	220.00	7,000.00
General Supplies	164,143.00	4,363.97	168,506.97	137,738.88	30,768.09
Textbooks	13,440.00	(300.00)	13,140.00	4,760.29	8,379.71
Other Objects	21,810.00	(717.35)	21,092.65	7,166.87	13,925.78
Total Resource Room/Resource Center	7,857,705.00	252,232.11	8,109,937.11	7,870,527.58	239,409.53
Autism:					
Salaries of Teachers	487,459.00	52,218.23	539,677.23	509,967.13	29,710.10
Other Salaries for Instruction	624,929.00	143,944.38	768,873.38	757,048.22	11,825.16
General Supplies		200.00	200.00		200.00
Other Objects		811.83	811.83	811.83	
Total Autism	1,112,388.00	197,174.44	1,309,562.44	1,267,827.18	41,735.26
Total Special Education - Instruction	15,480,387.00	716,907.52	16,197,294.52	15,517,641.38	679,653.14
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	3,073,489.00	71,955.89	3,145,444.89	3,075,123.92	70,320.97
General Supplies	13,250.00	281.99	13,531.99	10,673.76	2,858.23
Total Basic Skills/Remedial - Instruction	3,086,739.00	72,237.88	3,158,976.88	3,085,797.68	73,179.20

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Combined Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

DISTRICTWIDE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Bilingual Education - Instruction:					
Salaries of Teachers	$ 2,376,244.00	$ 196,944.51	$ 2,573,188.51	$ 2,511,753.79	$ 61,434.72
Other Salaries for Instruction	41,610.00		41,610.00	28,693.01	12,916.99
General Supplies	47,300.00	19,700.00	67,000.00	61,416.99	5,583.01
Textbooks	6,000.00		6,000.00		6,000.00
Total Bilingual Education - Instruction	2,471,154.00	216,644.51	2,687,798.51	2,601,863.79	85,934.72
School-Sponsored Co/Extra-Curr. Activities - Instruction:					
Salaries	368,280.00	5,806.58	374,086.58	327,188.58	46,898.00
Purchased Services (300-500 series)	30,450.00	10,490.00	40,940.00	29,588.50	11,351.50
Supplies and Materials	18,257.00	24.13	18,281.13	6,058.01	12,223.12
Other Objects	9,400.00	6,167.60	15,567.60	13,847.60	1,720.00
Total School-Sponsored Co/Extra-Curr. Activities - Instruction	426,387.00	22,488.31	448,875.31	376,682.69	72,192.62
School-Sponsored Athletics - Instruction:					
Salaries	546,383.00		546,383.00	521,706.83	24,676.17
Purchased Services (300-500 Series)	135,808.00	(19,874.24)	115,933.76	95,897.45	20,036.31
Supplies and Materials	53,350.00	53,419.60	106,769.60	105,888.35	881.25
Other Objects	7,350.00		7,350.00	4,070.00	3,280.00
Total School-Sponsored Athletics - Instruction	742,891.00	33,545.36	776,436.36	727,562.63	48,873.73
Before/After School Programs - Instruction					
Salaries of Teacher Tutors	71,930.00	2,582.83	74,512.83	61,654.08	12,858.75
Total Before/After School Programs - Instruction	71,930.00	2,582.83	74,512.83	61,654.08	12,858.75
Total Instruction	58,986,514.00	1,601,283.80	60,587,797.80	59,038,360.61	1,549,437.19

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Combined Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

DISTRICTWIDE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures:					
Attendance and Social Work:					
Salaries	$ 596,439.00	$ 82,820.31	$ 679,259.31	$ 658,730.73	$ 20,528.58
Salaries of Drop-Out Prevention Officer / Coordinators	68,752.00	5,150.87	73,902.87	71,016.83	2,886.04
Other Purchased Services (400-500 series)	400.00	827.51	1,227.51	627.51	600.00
Supplies and Materials	2,550.00	(1,250.00)	1,300.00	243.80	1,056.20
Total Attendance and Social Work	668,141.00	87,548.69	755,689.69	730,618.87	25,070.82
Health Services:					
Salaries	1,317,678.00	21,775.55	1,339,453.55	1,338,424.89	1,028.66
Salaries of Social Services Coordinators	696,732.00	98,000.00	794,732.00	772,856.92	21,875.08
Purchased Professional and Technical Services	1,150.00	450.00	1,600.00	450.00	1,150.00
Other Purchased Services (400-500 series)	10,108.00	(84.11)	10,023.89	3,045.65	6,978.24
Supplies and Materials	73,155.00	(858.39)	72,296.61	61,019.23	11,277.38
Total Health Services	2,098,823.00	119,283.05	2,218,106.05	2,175,796.69	42,309.36
Guidance:					
Salaries of Other Professional Staff	2,750,170.00	66,873.34	2,817,043.34	2,763,167.88	53,875.46
Salaries of Secretarial and Clerical Assistants	92,459.00		92,459.00	89,609.66	2,849.34
Other Salaries	339,189.00	13,500.00	352,689.00	324,250.04	28,438.96
Purchased Professional-Educational Services	500.00		500.00		500.00
Other Purchased Services (400-500 series)	10,233.00	8,200.00	18,433.00	4,461.62	13,971.38
Supplies and Materials	31,090.00	(268.09)	30,821.91	21,895.28	8,926.63
Total Guidance	3,223,641.00	88,305.25	3,311,946.25	3,203,384.48	108,561.77
Improvement of Instruction Services/					
Other Support Services - Instructional Staff:					
Salaries of Supervisor of Instruction					
Salaries of Other Professional Staff	2,750.00		2,750.00	1,575.00	1,175.00
Purchased Professional-Educational Services		119.97	119.97	119.97	
Total Improvement of Instruction Services/ Other Support Services - Instructional Staff	2,750.00	119.97	2,869.97	1,694.97	1,175.00

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Combined Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

DISTRICTWIDE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Educational Media Services/School Library:					
Salaries	$ 1,166,924.00	$ 36,423.92	$ 1,203,347.92	$ 1,131,080.77	$ 72,267.15
Purchased Prof. and Tech. Services	14,750.00	(14,750.00)			
Other Purchased Services (400-500 series)	18,131.00	2,050.00	20,181.00	13,649.49	6,531.51
Supplies and Materials	155,827.00	18,600.00	174,427.00	169,269.06	5,157.94
Total Educational Media Services/School Library	1,355,632.00	42,323.92	1,397,955.92	1,313,999.32	83,956.60
Instructional Staff Training Services:					
Purchased Professional-Educational Services	35,625.00	(6,400.00)	29,225.00	10,940.80	18,284.20
Other Purchased Services (400-500 series)		5,699.65	5,699.65	2,430.65	3,269.00
Supplies and Materials	8,000.00	(6,000.00)	2,000.00		2,000.00
Total Instructional Staff Training Services	43,625.00	(6,700.35)	36,924.65	13,371.45	23,553.20
Support Services-School Administration:					
Salaries of Principals/Asst. Principals/Prog Dir	3,000,940.00	245,078.79	3,246,018.79	3,191,269.15	54,749.64
Salaries of Secretarial and Clerical Assistants	1,534,843.00	45,094.00	1,579,937.00	1,461,877.65	118,059.35
Other Salaries		22.00	22.00	22.00	
Purchased Professional and Technical Services		825.00	825.00	825.00	
Other Purchased Services (400-500 series)	109,360.00	383.63	109,743.63	54,683.57	55,060.06
Supplies and Materials	256,064.00	(18,769.31)	237,294.69	191,194.83	46,099.86
Other Objects	32,500.00	781.54	33,281.54	33,281.54	
Total Support Services-School Administration	4,933,707.00	273,415.65	5,207,122.65	4,933,153.74	273,968.91
Custodial Services:					
Salaries of Non-Instructional Aides	261,645.00	17,967.59	279,612.59	253,352.00	26,260.59
General Supplies		1,007.04	1,007.04	603.84	403.20
Total Custodial Services	261,645.00	18,974.63	280,619.63	253,955.84	26,663.79

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Combined Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

DISTRICTWIDE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Security:					
Salaries	$ 1,213,036.00	$ 9,857.12	$ 1,222,893.12	$ 1,176,125.82	$ 46,767.30
Purchased Professional and Technical Services	4,000.00		4,000.00		4,000.00
General Supplies	36,670.00	9,242.38	45,912.38	34,345.98	11,566.40
Total Security	1,253,706.00	19,099.50	1,272,805.50	1,210,471.80	62,333.70
Total Undistributed Expenditures - Operation and Maintenance of Plant	1,515,351.00	38,074.13	1,553,425.13	1,464,427.64	88,997.49
Student Transportation Services:					
Contracted Services (Other than Between Home and School) - Vendors	10,100.00	(5,000.00)	5,100.00	3,927.00	1,173.00
Total Student Transportation Services	10,100.00	(5,000.00)	5,100.00	3,927.00	1,173.00
Undistributed Expenditures Before Unallocated Benefits	13,851,770.00	637,370.31	14,489,140.31	13,840,374.16	648,766.15
Unallocated Benefits - Employee Benefits:					
Group Insurance	128,809.00	7,587.50	136,396.50	125,246.88	11,149.62
Social Security Contributions	921,300.00	2,544.09	923,844.09	824,974.44	98,869.65
Workmen's Compensation	500,185.00		500,185.00	468,660.69	31,524.31
Health Benefits	16,450,763.00	(2,255,036.66)	14,195,726.34	13,088,965.39	1,106,760.95
Tuition Reimbursement	33,844.00	1,675.96	35,519.96	32,585.76	2,934.20
Other Employee Benefits	33,721.00		33,721.00	16,351.26	17,369.74
Total Unallocated Benefits - Employee Benefits	18,068,622.00	(2,243,229.11)	15,825,392.89	14,556,784.42	1,268,608.47
Total Undistributed Expenditures	31,920,392.00	(1,605,858.80)	30,314,533.20	28,397,158.58	1,917,374.62
Total General Current Expense	90,906,906.00	(4,575.00)	90,902,331.00	87,435,519.19	3,466,811.81

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Combined Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

DISTRICTWIDE	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Capital Outlay:					
Equipment:					
Grades 1 - 5		$ 3,500.00	$ 3,500.00		$ 3,500.00
Special Services					
Cognitive - Mild	$ 2,000.00	(1,925.00)	75.00		75.00
Undistributed Expenditures:					
Support Services - Students - Regular		3,000.00	3,000.00		3,000.00
Total Equipment	2,000.00	4,575.00	6,575.00	-	6,575.00
Total Capital Outlay	2,000.00	4,575.00	6,575.00	-	6,575.00
Total School Based-Budget Expenditures	90,908,906.00	-	90,908,906.00	$ 87,435,519.19	3,473,386.81
Other Financing Sources:					
Operating Transfer In	90,908,906.00	-	$ 90,908,906.00	$ 87,529,606.06	$ 3,379,299.94
Total Other Financing Sources	90,908,906.00	-	90,908,906.00	87,529,606.06	3,379,299.94
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	94,086.87	94,086.87
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	$ 94,086.87	$ 94,086.87

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: VINELAND HIGH SCHOOL 11-12 SOUTH	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Grades 9-12 Salaries of Teachers	$ 4,981,949.00		$ 4,981,949.00	$ 4,853,670.56	$ 128,278.44
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction		$ 58.50	58.50	58.50	
Other Purchased Services (400-500 series)	28,780.00		28,780.00	25,110.95	3,669.05
General Supplies	164,485.00	25,000.00	189,485.00	167,551.03	21,933.97
Textbooks	44,000.00	(25,000.00)	19,000.00	18,070.60	929.40
Other Objects	7,000.00		7,000.00	6,207.00	793.00
Total Regular Programs - Instruction	5,226,214.00	58.50	5,226,272.50	5,070,668.64	155,603.86
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	165,054.00		165,054.00	75,377.18	89,676.82
Other Salaries for Instruction	123,845.00	22,680.89	146,525.89	146,525.89	
Other Purchased Services (400-500 series)	4,100.00		4,100.00		4,100.00
General Supplies	7,300.00		7,300.00	5,618.46	1,681.54
Textbooks	3,000.00		3,000.00		3,000.00
Other Objects	1,675.00		1,675.00	362.43	1,312.57
Total Cognitive - Mild	304,974.00	22,680.89	327,654.89	227,883.96	99,770.93
Cognitive - Moderate:					
Salaries of Teachers	135,115.00	4,500.00	139,615.00	138,129.86	1,485.14
Other Salaries for Instruction	97,686.00		97,686.00	82,843.29	14,842.71
Other Purchased Services (400-500 series)	6,600.00		6,600.00	299.46	6,300.54
General Supplies	3,700.00	500.00	4,200.00	3,211.62	988.38
Textbooks	800.00	(500.00)	300.00		300.00
Other Objects	2,000.00		2,000.00		2,000.00
Total Cognitive - Moderate	245,901.00	4,500.00	250,401.00	224,484.23	25,916.77

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: VINELAND HIGH SCHOOL 11-12 SOUTH	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Special Education - Instruction (Cont'd):					
Auditory Impairments:					
Salaries of Teachers	$ 54,520.00	$ 3,500.00	$ 58,020.00	$ 55,581.02	$ 2,438.98
Other Salaries for Instruction	94,204.00	3,976.17	98,180.17	89,470.73	8,709.44
General Supplies	1,050.00		1,050.00	515.85	534.15
Textbooks	400.00		400.00		400.00
Total Auditory Impairments	150,174.00	7,476.17	157,650.17	145,567.60	12,082.57
Behavioral Disabilities:					
Salaries of Teachers	321,345.00	25,000.00	346,345.00	346,037.24	307.76
Other Salaries for Instruction	175,016.00	43,000.00	218,016.00	214,718.35	3,297.65
General Supplies		334.55	334.55	334.55	
Total Behavioral Disabilities	496,361.00	68,334.55	564,695.55	561,090.14	3,605.41
Resource Room/Resource Center:					
Salaries of Teachers	1,341,305.00	145,000.00	1,486,305.00	1,470,521.26	15,783.74
Other Salaries for Instruction	163,985.00	18,000.00	181,985.00	180,276.45	1,708.55
Other Purchased Services (400-500 series)	3,500.00	220.00	3,720.00	220.00	3,500.00
General Supplies	65,703.00		65,703.00	55,637.58	10,065.42
Textbooks	5,000.00		5,000.00	3,766.86	1,233.14
Other Objects	2,100.00		2,100.00	706.50	1,393.50
Total Resource Room/Resource Center	1,581,593.00	163,220.00	1,744,813.00	1,711,128.65	33,684.35
Autism:					
Salaries of Teachers	82,500.00		82,500.00	53,473.06	29,026.94
Other Salaries for Instruction	35,899.00	9,000.00	44,899.00	43,457.81	1,441.19
Total Autism	118,399.00	9,000.00	127,399.00	96,930.87	30,468.13
Total Special Education - Instruction	2,897,402.00	275,211.61	3,172,613.61	2,967,085.45	205,528.16

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: VINELAND HIGH SCHOOL 11-12 SOUTH	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Bilingual Education - Instruction:					
Salaries of Teachers	$ 492,565.00	$ 46,000.00	$ 538,565.00	$ 517,943.01	$ 20,621.99
General Supplies	3,000.00		3,000.00	1,493.05	1,506.95
Textbooks	6,000.00		6,000.00		6,000.00
Total Bilingual Education - Instruction	501,565.00	46,000.00	547,565.00	519,436.06	28,128.94
School-Sponsored Co/Extra-Curr. Activities - Instruction:					
Salaries	93,085.00	2,949.58	96,034.58	96,034.58	
Purchased Services (300-500 series)	28,350.00	10,490.00	38,840.00	29,588.50	9,251.50
Supplies and Materials	8,000.00		8,000.00	3,423.00	4,577.00
Total School-Sponsored Co/Extra-Curr. Activities - Instruction	129,435.00	13,439.58	142,874.58	129,046.08	13,828.50
School-Sponsored Athletics - Instruction:					
Salaries	546,383.00		546,383.00	521,706.83	24,676.17
Purchased Services (300-500 Series)	135,808.00	(19,874.24)	115,933.76	95,897.45	20,036.31
Supplies and Materials	53,350.00	53,419.60	106,769.60	105,888.35	881.25
Other Objects	7,350.00		7,350.00	4,070.00	3,280.00
Total School-Sponsored Athletics - Instruction	742,891.00	33,545.36	776,436.36	727,562.63	48,873.73
Total Instruction	9,497,507.00	368,255.05	9,865,762.05	9,413,798.86	451,963.19
Undistributed Expenditures:					
Attendance and Social Work:					
Salaries	154,527.00		154,527.00	147,097.75	7,429.25
Salaries of Drop-Out Prevention Officer / Coordinators	10,244.00	400.87	10,644.87	10,644.87	
Other Purchased Services (400-500 series)		281.03	281.03	81.03	200.00
Total Attendance and Social Work	164,771.00	681.90	165,452.90	157,823.65	7,629.25

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: VINELAND HIGH SCHOOL 11-12 SOUTH	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Health Services:					
Salaries	$ 227,107.00	$ 12,383.38	$ 239,490.38	$ 239,490.38	
Purchased Professional and Technical Services		450.00	450.00	450.00	
Other Purchased Services (400-500 series)	2,050.00	61.12	2,111.12	1,090.02	$ 1,021.10
Supplies and Materials	8,515.00		8,515.00	6,832.43	1,682.57
Total Health Services	237,672.00	12,894.50	250,566.50	247,862.83	2,703.67
Guidance:					
Salaries of Other Professional Staff	348,759.00	32,373.34	381,132.34	381,132.34	
Salaries of Secretarial and Clerical Assistants	55,043.00		55,043.00	53,649.83	1,393.17
Other Salaries	54,177.00		54,177.00	28,055.24	26,121.76
Other Purchased Services (400-500 series)	1,350.00		1,350.00		1,350.00
Supplies and Materials	8,000.00		8,000.00	2,580.82	5,419.18
Total Guidance	467,329.00	32,373.34	499,702.34	465,418.23	34,284.11
Educational Media Services/School Library:					
Salaries	56,548.00	3,707.00	60,255.00	60,255.00	
Other Purchased Services (400-500 series)	3,125.00	2,000.00	5,125.00	4,330.21	794.79
Supplies and Materials	7,918.00	500.00	8,418.00	8,086.45	331.55
Total Educational Media Services/School Library	67,591.00	6,207.00	73,798.00	72,671.66	1,126.34
Instructional Staff Training Services:					
Other Purchased Services (400-500 series)		225.00	225.00		225.00
Total Instructional Staff Training Services	-	225.00	225.00	-	225.00

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: VINELAND HIGH SCHOOL 11-12 SOUTH	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Support Services-School Administration:					
Salaries of Principals/Asst. Principals/Prog Dir	$ 345,435.00	$ 92,797.75	$ 438,232.75	$ 438,232.75	
Salaries of Secretarial and Clerical Assistants	210,642.00		210,642.00	192,837.98	$ 17,804.02
Other Purchased Services (400-500 series)	19,767.00	468.44	20,235.44	7,584.04	12,651.40
Supplies and Materials	40,505.00		40,505.00	22,757.38	17,747.62
Other Objects	32,500.00	562.54	33,062.54	33,062.54	
Total Support Services-School Administration	648,849.00	93,828.73	742,677.73	694,474.69	48,203.04
Custodial Services:					
Salaries of Non-Instructional Aides	12,002.00	1,026.61	13,028.61	13,028.61	
General Supplies		403.20	403.20		403.20
Total Custodial Services	12,002.00	1,429.81	13,431.81	13,028.61	403.20
Security:					
Salaries	317,860.00		317,860.00	300,133.44	17,726.56
General Supplies	4,500.00		4,500.00	3,760.23	739.77
Total Security	322,360.00	-	322,360.00	303,893.67	18,466.33
Total Undistributed Expenditures - Operation and Maintenance of Plant	334,362.00	1,429.81	335,791.81	316,922.28	18,869.53
Student Transportation Services:					
Contracted Services (Other than Between Home and School) - Vendors	5,000.00	(5,000.00)	-	-	-
Total Student Transportation Services	5,000.00	(5,000.00)	-	-	-
Undistributed Expenditures Before Unallocated Benefits	1,925,574.00	142,640.28	2,068,214.28	1,955,173.34	113,040.94

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: VINELAND HIGH SCHOOL 11-12 SOUTH	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Unallocated Benefits - Employee Benefits:					
Group Insurance	$ 19,938.00	$ 656.16	$ 20,594.16	$ 20,594.16	
Social Security Contributions	175,306.00		175,306.00	157,083.55	$ 18,222.45
Workmen's Compensation	85,989.00		85,989.00	74,786.97	11,202.03
Health Benefits	2,417,296.00	(512,806.84)	1,904,489.16	1,208,520.85	695,968.31
Tuition Reimbursement	5,030.00	180.35	5,210.35	5,210.35	
Other Employee Benefits	6,291.00		6,291.00	2,477.00	3,814.00
Total Unallocated Benefits - Employee Benefits	2,709,850.00	(511,970.33)	2,197,879.67	1,468,672.88	729,206.79
Total Undistributed Expenditures	4,635,424.00	(369,330.05)	4,266,093.95	3,423,846.22	842,247.73
Total General Current Expense	14,132,931.00	(1,075.00)	14,131,856.00	12,837,645.08	1,294,210.92
Capital Outlay:					
Equipment:					
Special Services					
Cognitive - Mild	2,000.00	(1,925.00)	75.00		75.00
Undistributed Expenditures:					
Support Services - Students - Regular		3,000.00	3,000.00		3,000.00
Total Equipment	2,000.00	1,075.00	3,075.00	-	3,075.00
Total Capital Outlay	2,000.00	1,075.00	3,075.00	-	3,075.00
Total School Based-Budget Expenditures	14,134,931.00	-	14,134,931.00	12,837,645.08	1,297,285.92
Other Financing Sources:					
Operating Transfer In	14,134,931.00	-	14,134,931.00	12,867,422.27	1,267,508.73
Total Other Financing Sources	14,134,931.00	-	14,134,931.00	12,867,422.27	1,267,508.73
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	29,777.19	(29,777.19)
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	$ 29,777.19	$ (29,777.19)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
SCHOOL: VINELAND HIGH SCHOOL NORTH					
EXPENDITURES:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Grades 9-12 Salaries of Teachers	$ 5,214,132.00		$ 5,214,132.00	$ 5,163,747.31	$ 50,384.69
Regular Programs - Undistributed Instruction:					
Purchased Professional-Educational Services	1,850.00		1,850.00		1,850.00
Other Purchased Services (400-500 series)	45,918.00		45,918.00	28,265.81	17,652.19
General Supplies	216,009.00	$ 82,857.51	298,866.51	296,397.86	2,468.65
Textbooks	75,000.00		75,000.00	5,579.94	69,420.06
Total Regular Programs - Instruction	5,552,909.00	82,857.51	5,635,766.51	5,493,990.92	141,775.59
Special Education - Instruction:					
Learning and/or Language Disabilities:					
Salaries of Teachers	444,805.00	30,000.00	474,805.00	465,548.59	9,256.41
Other Salaries for Instruction	209,433.00	6,000.00	215,433.00	210,152.03	5,280.97
Other Purchased Services (400-500 series)	2,000.00		2,000.00		2,000.00
General Supplies	8,400.00		8,400.00	8,037.09	362.91
Textbooks	6,750.00		6,750.00	4,188.59	2,561.41
Other Objects	1,200.00		1,200.00		1,200.00
Total Learning and/or Language Disabilities	672,588.00	36,000.00	708,588.00	687,926.30	20,661.70

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: VINELAND HIGH SCHOOL NORTH	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Special Education - Instruction (Cont'd):					
Resource Room/Resource Center:					
Salaries of Teachers	$ 1,550,487.00	$ 6,332.13	$ 1,556,819.13	$ 1,556,819.13	
Other Salaries for Instruction	308,267.00		308,267.00	298,570.18	$ 9,696.82
Other Purchased Services (400-500 series)	3,500.00		3,500.00		3,500.00
General Supplies	22,500.00		22,500.00	21,246.13	1,253.87
Textbooks	5,000.00		5,000.00	735.70	4,264.30
Other Objects	2,400.00		2,400.00	1,193.19	1,206.81
Total Resource Room/Resource Center	1,892,154.00	6,332.13	1,898,486.13	1,878,564.33	19,921.80
Total Special Education - Instruction	2,564,742.00	42,332.13	2,607,074.13	2,566,490.63	40,583.50
School-Sponsored Co/Extra-Curr. Activities - Instruction:					
Salaries	39,375.00	2,487.00	41,862.00	41,862.00	
Purchased Services (300-500 series)	2,100.00		2,100.00		2,100.00
Supplies and Materials	1,000.00		1,000.00		1,000.00
Other Objects	3,400.00		3,400.00	1,680.00	1,720.00
Total School-Sponsored Co/Extra-Curr. Activities - Instruction	45,875.00	2,487.00	48,362.00	43,542.00	4,820.00
Total Instruction	8,163,526.00	127,676.64	8,291,202.64	8,104,023.55	187,179.09

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
SCHOOL: VINELAND HIGH SCHOOL NORTH					
EXPENDITURES (CONT'D):					
Undistributed Expenditures:					
Attendance and Social Work:					
Salaries	$ 78,656.00	$ (3,500.00)	$ 75,156.00	$ 70,779.36	$ 4,376.64
Salaries of Drop-Out Prevention Officer/Coordinators	43,142.00	3,500.00	46,642.00	44,885.06	1,756.94
Other Purchased Services (400-500 series)	400.00	546.48	946.48	546.48	400.00
Supplies and Materials	550.00		550.00		550.00
Total Attendance and Social Work	122,748.00	546.48	123,294.48	116,210.90	7,083.58
Health Services:					
Salaries	225,410.00	8,966.21	234,376.21	234,376.21	
Salaries of Social Services Coordinators	58,438.00	5,000.00	63,438.00	62,129.10	1,308.90
Purchased Professional and Technical Services	600.00		600.00		600.00
Other Purchased Services (400-500 series)	2,066.00		2,066.00		2,066.00
Supplies and Materials	10,215.00		10,215.00	8,860.29	1,354.71
Total Health Services	296,729.00	13,966.21	310,695.21	305,365.60	5,329.61
Guidance:					
Salaries of Other Professional Staff	425,963.00		425,963.00	416,542.55	9,420.45
Salaries of Secretarial and Clerical Assistants	37,416.00		37,416.00	35,959.83	1,456.17
Other Purchased Services (400-500 series)	1,546.00		1,546.00		1,546.00
Supplies and Materials	3,800.00		3,800.00	3,779.60	20.40
Total Guidance	468,725.00	-	468,725.00	456,281.98	12,443.02

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: VINELAND HIGH SCHOOL NORTH	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Educational Media Services/School Library:					
Salaries	$ 80,001.00		$ 80,001.00	$ 64,923.56	$ 15,077.44
Purchased Prof. and Tech. Services	14,750.00	$ (14,750.00)			
Other Purchased Services (400-500 series)	1,606.00		1,606.00	1,587.85	18.15
Supplies and Materials	23,942.00	14,750.00	38,692.00	38,569.16	122.84
Total Educational Media Services/School Library	120,299.00	-	120,299.00	105,080.57	15,218.43
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	330,941.00		330,941.00	313,395.28	17,545.72
Salaries of Secretarial and Clerical Assistants	257,401.00		257,401.00	244,826.06	12,574.94
Other Purchased Services (400-500 series)	24,550.00	24.80	24,574.80	20,195.59	4,379.21
Supplies and Materials	36,086.00		36,086.00	23,246.02	12,839.98
Total Support Services-School Administration	648,978.00	24.80	649,002.80	601,662.95	47,339.85
Custodial Services:					
Salaries of Non-Instructional Aides	12,002.00	7,653.83	19,655.83	16,810.30	2,845.53
Total Custodial Services	12,002.00	7,653.83	19,655.83	16,810.30	2,845.53

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: VINELAND HIGH SCHOOL NORTH	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Security					
Salaries	$ 308,524.00	$ (5,643.77)	$ 302,880.23	$ 302,880.23	
General Supplies	5,590.00		5,590.00	4,330.02	$ 1,259.98
Total Security	314,114.00	(5,643.77)	308,470.23	307,210.25	1,259.98
Total Undistributed Expenditures - Operation and Maintenance of Plant	326,116.00	2,010.06	328,126.06	324,020.55	4,105.51
Undistributed Expenditures Before Unallocated Benefits	1,983,595.00	16,547.55	2,000,142.55	1,908,622.55	91,520.00
Unallocated Benefits - Employee Benefits:					
Group Insurance	18,884.00		18,884.00	16,428.37	2,455.63
Social Security Contributions	146,739.00		146,739.00	112,130.70	34,608.30
Workmen's Compensation	78,169.00		78,169.00	66,038.01	12,130.99
Health Benefits	2,283,168.00	(144,224.19)	2,138,943.81	1,645,768.37	493,175.44
Tuition Reimbursement	4,852.00		4,852.00	4,184.69	667.31
Other Employee Benefits	6,438.00		6,438.00	1,500.00	4,938.00
Total Unallocated Benefits - Employee Benefits	2,538,250.00	(144,224.19)	2,394,025.81	1,846,050.14	547,975.67
Total Undistributed Expenditures	4,521,845.00	(127,676.64)	4,394,168.36	3,754,672.69	639,495.67
Total General Current Expense	12,685,371.00	-	12,685,371.00	11,858,696.24	826,674.76

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: VINELAND HIGH SCHOOL NORTH	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Total School Based-Budget Expenditures	$ 12,685,371.00	-	$ 12,685,371.00	$ 11,858,696.24	$ 826,674.76
Other Financing Sources:					
Operating Transfer In	12,685,371.00	-	12,685,371.00	11,861,122.85	824,248.15
Total Other Financing Sources	12,685,371.00	-	12,685,371.00	11,861,122.85	824,248.15
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	2,426.61	2,426.61
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	$ 2,426.61	$ 2,426.61

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
SCHOOL: LANDIS INTERMEDIATE SCHOOL					
EXPENDITURES:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	$ 2,270,790.00	$ 20,000.00	$ 2,290,790.00	$ 2,268,598.01	$ 22,191.99
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	3,584.00		3,584.00		3,584.00
Purchased Professional-Educational Services	1,860.00		1,860.00	595.00	1,265.00
Other Purchased Services (400-500 series)	22,539.00		22,539.00	14,909.26	7,629.74
General Supplies	109,865.00		109,865.00	107,478.80	2,386.20
Textbooks	12,000.00	(8,000.00)	4,000.00	2,348.06	1,651.94
Total Regular Programs - Instruction	2,420,638.00	12,000.00	2,432,638.00	2,393,929.13	38,708.87
Special Education - Instruction:					
Behavioral Disabilities:					
Salaries of Teachers	52,334.00	3,500.00	55,834.00	53,988.00	1,846.00
Other Salaries for Instruction	44,370.00		44,370.00	40,989.96	3,380.04
General Supplies		10.38	10.38	10.38	
Other Objects		81.00	81.00	81.00	
Total Behavioral Disabilities	96,704.00	3,591.38	100,295.38	95,069.34	5,226.04

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: LANDIS INTERMEDIATE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Special Education - Instruction (Cont'd):					
Resource Room/Resource Center:					
Salaries of Teachers	$ 424,109.00		$ 424,109.00	$ 375,234.73	$ 48,874.27
Other Salaries for Instruction	61,385.00	$ 5,000.00	66,385.00	65,120.88	1,264.12
General Supplies	13,000.00		13,000.00	12,634.88	365.12
Textbooks	300.00		300.00		300.00
Other Objects	2,100.00		2,100.00	525.45	1,574.55
Total Resource Room/Resource Center	500,894.00	5,000.00	505,894.00	453,515.94	52,378.06
Total Special Education - Instruction	597,598.00	8,591.38	606,189.38	548,585.28	57,604.10
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	107,919.00	9,000.00	116,919.00	115,411.14	1,507.86
Total Basic Skills/Remedial - Instruction	107,919.00	9,000.00	116,919.00	115,411.14	1,507.86
Bilingual Education - Instruction:					
Salaries of Teachers	447,064.00	33,191.62	480,255.62	480,255.62	
General Supplies	7,000.00		7,000.00	6,992.71	7.29
Total Bilingual Education - Instruction	454,064.00	33,191.62	487,255.62	487,248.33	7.29

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: LANDIS INTERMEDIATE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
School-Sponsored Co/Extra-Curr. Activities - Instruction:					
Salaries	$ 28,725.00		$ 28,725.00	$ 17,372.00	$ 11,353.00
Supplies and Materials	500.00		500.00	499.29	0.71
Other Objects	1,500.00	$ 1,200.00	2,700.00	2,700.00	
Total School-Sponsored Co/Extra-Curr. Activities - Instruction	30,725.00	1,200.00	31,925.00	20,571.29	11,353.71
Before/After School Programs - Instruction					
Salaries of Teacher Tutors	16,640.00		16,640.00	13,206.25	3,433.75
Total Before/After School Programs - Instruction	16,640.00	-	16,640.00	13,206.25	3,433.75
Total Instruction	3,627,584.00	63,983.00	3,691,567.00	3,578,951.42	112,615.58
Undistributed Expenditures:					
Health Services:					
Salaries	75,472.00	6,199.14	81,671.14	81,671.14	
Salaries of Social Services Coordinators	54,334.00	1,500.00	55,834.00	55,238.04	595.96
Other Purchased Services (400-500 series)	250.00		250.00		250.00
Supplies and Materials	4,000.00		4,000.00	3,773.55	226.45
Total Health Services	134,056.00	7,699.14	141,755.14	140,682.73	1,072.41

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
SCHOOL: LANDIS INTERMEDIATE SCHOOL					
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Guidance:					
Salaries of Other Professional Staff	$ 221,956.00	$ (23,000.00)	$ 198,956.00	$ 196,879.98	$ 2,076.02
Other Salaries	70,833.00	5,500.00	76,333.00	75,865.98	467.02
Other Purchased Services (400-500 series)	1,726.00		1,726.00	1,188.10	537.90
Supplies and Materials	500.00		500.00	496.29	3.71
Total Guidance	295,015.00	(17,500.00)	277,515.00	274,430.35	3,084.65
Improvement of Instruction Services/ Other Support Services - Instructional Staff:					
Salaries of Other Professional Staff	1,250.00		1,250.00	625.00	625.00
Total Improvement of Instruction Services/ Other Support Services - Instructional Staff	1,250.00	-	1,250.00	625.00	625.00
Educational Media Services/School Library:					
Salaries	80,646.00	5,500.00	86,146.00	85,790.42	355.58
Supplies and Materials	13,044.00		13,044.00	12,916.10	127.90
Total Educational Media Services/School Library	93,690.00	5,500.00	99,190.00	98,706.52	483.48
Support Services-School Administration:					
Salaries of Principals/Asst. Principals/Prog Dir	187,248.00	10,000.00	197,248.00	188,975.81	8,272.19
Salaries of Secretarial and Clerical Assistants	122,774.00	3,000.00	125,774.00	125,774.00	

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: LANDIS INTERMEDIATE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Support Services-School Administration (Cont'd):					
Other Salaries		$ 22.00	$ 22.00	$ 22.00	
Other Purchased Services (400-500 series)	$ 6,110.00	34.16	6,144.16	2,341.66	$ 3,802.50
Supplies and Materials	20,000.00	1,578.76	21,578.76	21,578.76	
Total Support Services-School Administration	336,132.00	14,634.92	350,766.92	338,692.23	12,074.69
Custodial Services:					
Salaries of Non-Instructional Aides	8,097.00	1,000.00	9,097.00	8,798.61	298.39
Total Custodial Services	8,097.00	1,000.00	9,097.00	8,798.61	298.39
Security:					
Salaries	89,084.00	8,000.00	97,084.00	95,851.91	1,232.09
Purchased Professional and Technical Services	4,000.00		4,000.00		4,000.00
General Supplies		3,042.38	3,042.38	3,042.38	
Total Security	93,084.00	11,042.38	104,126.38	98,894.29	5,232.09
Total Undistributed Expenditures - Operation and Maintenance of Plant	101,181.00	12,042.38	113,223.38	107,692.90	5,530.48
Student Transportation Services:					
Contracted Services (Other than Between Home and School) - Vendors	1,200.00		1,200.00	981.75	218.25
Total Student Transportation Services	1,200.00	-	1,200.00	981.75	218.25

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: LANDIS INTERMEDIATE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Undistributed Expenditures Before Unallocated Benefits	$ 962,524.00	$ 22,376.44	$ 984,900.44	$ 961,811.48	$ 23,088.96
Unallocated Benefits - Employee Benefits:					
Group Insurance	5,177.00		5,177.00	4,197.39	979.61
Social Security Contributions	40,710.00		40,710.00	34,404.12	6,305.88
Workmen's Compensation	32,969.00		32,969.00	30,074.12	2,894.88
Health Benefits	1,038,227.00	(86,359.44)	951,867.56	814,605.84	137,261.72
Tuition Reimbursement	1,367.00		1,367.00	1,091.21	275.79
Other Employee Benefits	1,955.00		1,955.00	920.26	1,034.74
Total Unallocated Benefits - Employee Benefits	1,120,405.00	(86,359.44)	1,034,045.56	885,292.94	148,752.62
Total Undistributed Expenditures	2,082,929.00	(63,983.00)	2,018,946.00	1,847,104.42	171,841.58
Total General Current Expense	5,710,513.00	-	5,710,513.00	5,426,055.84	284,457.16
Total School Based-Budget Expenditures	5,710,513.00	-	5,710,513.00	5,426,055.84	284,457.16
Other Financing Sources:					
Operating Transfer In	5,710,513.00	-	5,710,513.00	5,428,814.12	281,698.88
Total Other Financing Sources	5,710,513.00	-	5,710,513.00	5,428,814.12	281,698.88
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	2,758.28	2,758.28
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	$ 2,758.28	$ 2,758.28

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	$ 2,395,636.00	$ (60,000.00)	$ 2,335,636.00	$2,331,423.11	$ 4,212.89
Regular Programs - Undistributed Instruction:					
Purchased Professional-Educational Services	5,000.00	(1,805.00)	3,195.00	3,195.00	
Other Purchased Services (400-500 series)	25,913.00	1,547.64	27,460.64	23,840.46	3,620.18
General Supplies	116,831.00	2,200.00	119,031.00	109,958.22	9,072.78
Textbooks	5,000.00	(4,000.00)	1,000.00	617.74	382.26
Total Regular Programs - Instruction	2,548,380.00	(62,057.36)	2,486,322.64	2,469,034.53	17,288.11
Special Education - Instruction:					
Learning and/or Language Disabilities:					
Salaries of Teachers	347,269.00	9,000.00	356,269.00	354,729.14	1,539.86
Other Salaries for Instruction	143,978.00	29,000.00	172,978.00	168,664.32	4,313.68
Purchased Technical Services	750.00		750.00		750.00
General Supplies	16,380.00		16,380.00	14,936.29	1,443.71
Textbooks	865.00		865.00		865.00
Other Objects	1,500.00		1,500.00	1,295.47	204.53
Total Learning and/or Language Disabilities	510,742.00	38,000.00	548,742.00	539,625.22	9,116.78

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Special Education - Instruction (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	$ 52,334.00	$ 4,000.00	$ 56,334.00	$ 53,988.00	$ 2,346.00
Other Salaries for Instruction	55,739.00	(12,451.00)	43,288.00	40,971.12	2,316.88
Total Behavioral Disabilities	108,073.00	(8,451.00)	99,622.00	94,959.12	4,662.88
Resource Room/Resource Center:					
Salaries of Teachers	487,966.00	16,000.00	503,966.00	502,697.82	1,268.18
Other Salaries for Instruction	54,137.00	8,000.00	62,137.00	61,125.35	1,011.65
General Supplies	12,300.00	57.14	12,357.14	11,957.94	399.20
Other Objects	2,100.00		2,100.00	1,409.91	690.09
Total Resource Room/Resource Center	556,503.00	24,057.14	580,560.14	577,191.02	3,369.12
Autism:					
Salaries of Teachers	124,017.00	7,000.00	131,017.00	130,333.84	683.16
Other Salaries for Instruction	116,419.00	23,444.38	139,863.38	139,863.38	
General Supplies		200.00	200.00		200.00
Other Objects		130.79	130.79	130.79	
Total Autism	240,436.00	30,775.17	271,211.17	270,328.01	883.16
Total Special Education - Instruction	1,415,754.00	84,381.31	1,500,135.31	1,482,103.37	18,031.94

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	$ 161,501.00	$ 4,000.00	$ 165,501.00	$ 164,100.62	$ 1,400.38
Total Basic Skills/Remedial - Instruction	161,501.00	4,000.00	165,501.00	164,100.62	1,400.38
Bilingual Education - Instruction:					
Salaries of Teachers	18,049.00	(18,049.00)			
Total Bilingual Education - Instruction	18,049.00	(18,049.00)	-	-	-
School-Sponsored Co/Extra-Curr. Activities - Instruction:					
Salaries	28,725.00		28,725.00	22,437.00	6,288.00
Other Objects	1,500.00	1,997.60	3,497.60	3,497.60	
Total School-Sponsored Co/Extra-Curr. Activities - Instruction	30,225.00	1,997.60	32,222.60	25,934.60	6,288.00
Before/After School Programs - Instruction					
Salaries of Teacher Tutors	20,250.00	2,582.83	22,832.83	22,832.83	
Total Before/After School Programs - Instruction	20,250.00	2,582.83	22,832.83	22,832.83	-
Total Instruction	4,194,159.00	12,855.38	4,207,014.38	4,164,005.95	43,008.43

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures:					
Attendance and Social Work:					
Salaries	$ 42,591.00	$ (750.00)	$ 41,841.00	$ 39,400.90	$ 2,440.10
Salaries of Drop-Out Prevention Officer / Coordinators	7,683.00	750.00	8,433.00	7,743.45	689.55
Total Attendance and Social Work	50,274.00	-	50,274.00	47,144.35	3,129.65
Health Services:					
Salaries	129,762.00	(51,350.00)	78,412.00	78,412.00	
Salaries of Social Services Coordinators		57,000.00	57,000.00	56,488.08	511.92
Other Purchased Services (400-500 series)	50.00	1.34	51.34	1.34	50.00
Supplies and Materials	4,300.00	750.00	5,050.00	4,914.15	135.85
Total Health Services	134,112.00	6,401.34	140,513.34	139,815.57	697.77
Guidance					
Salaries of Other Professional Staff	191,079.00	15,000.00	206,079.00	204,648.80	1,430.20
Other Salaries	54,177.00	3,000.00	57,177.00	56,625.90	551.10
Other Purchased Services (400-500 series)	1,355.00	7,000.00	8,355.00	1,028.90	7,326.10
Supplies and Materials	750.00		750.00	719.00	31.00
Total Guidance	247,361.00	25,000.00	272,361.00	263,022.60	9,338.40

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Improvement of Instruction Services/					
Other Support Services - Instructional Staff:					
Salaries of Supervisor of Instruction					
Salaries of Other Professional Staff	$ 1,500.00		$ 1,500.00	$ 950.00	$ 550.00
Total Improvement of Instruction Services/ Other Support Services - Instructional Staff	1,500.00	-	1,500.00	950.00	550.00
Educational Media Services/School Library:					
Salaries	81,970.00	$ 3,026.64	84,996.64	84,996.64	
Other Purchased Services (400-500 series)	2,400.00		2,400.00	1,056.19	1,343.81
Supplies and Materials	12,500.00		12,500.00	12,303.47	196.53
Total Educational Media Services/School Library	96,870.00	3,026.64	99,896.64	98,356.30	1,540.34
Instructional Staff Training Services:					
Other Purchased Services (400-500 series)		150.00	150.00	150.00	
Total Instructional Staff Training Services	-	150.00	150.00	150.00	-
Support Services-School Administration:					
Salaries of Principals/Asst. Principals/Prog Dir	202,468.00	29,710.80	232,178.80	225,184.64	6,994.16
Salaries of Secretarial and Clerical Assistants	115,399.00		115,399.00	109,863.61	5,535.39
Other Purchased Services (400-500 series)	6,950.00	(3,828.48)	3,121.52	2,187.07	934.45
Supplies and Materials	16,655.00	6,057.36	22,712.36	19,518.55	3,193.81
Total Support Services-School Administration	341,472.00	31,939.68	373,411.68	356,753.87	16,657.81

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Custodial Services:					
Salaries of Non-Instructional Aides	$ 8,765.00		$ 8,765.00	$ 3,405.54	$ 5,359.46
Total Custodial Services	8,765.00	-	8,765.00	3,405.54	5,359.46
Security:					
Salaries	86,457.00		86,457.00	74,122.52	12,334.48
General Supplies	1,200.00	$ 100.00	1,300.00	1,290.37	9.63
Total Security	87,657.00	100.00	87,757.00	75,412.89	12,344.11
Total Undistributed Expenditures - Operation and Maintenance of Plant	96,422.00	100.00	96,522.00	78,818.43	17,703.57
Student Transportation Services:					
Contracted Services (Other than Between Home and School) - Vendors	1,200.00	-	1,200.00	981.75	218.25
Total Student Transportation Services	1,200.00	-	1,200.00	981.75	218.25
Undistributed Expenditures Before Unallocated Benefits	969,211.00	66,617.66	1,035,828.66	985,992.87	49,835.79

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Unallocated Benefits - Employee Benefits:					
Group Insurance	$ 9,138.00	$ 1,171.69	$ 10,309.69	$ 10,309.69	
Social Security Contributions	61,215.00		61,215.00	57,910.55	$ 3,304.45
Workmen's Compensation	33,158.00		33,158.00	33,158.00	
Health Benefits	1,207,843.00	(80,769.77)	1,127,073.23	1,170,670.81	(43,597.58)
Tuition Reimbursement	2,469.00	125.04	2,594.04	2,594.04	
Other Employee Benefits	1,634.00		1,634.00	1,242.00	392.00
Total Unallocated Benefits - Employee Benefits	1,315,457.00	(79,473.04)	1,235,983.96	1,275,885.09	(39,901.13)
Total Undistributed Expenditures	2,284,668.00	(12,855.38)	2,271,812.62	2,261,877.96	9,934.66
Total General Current Expense	6,478,827.00	-	6,478,827.00	6,425,883.91	52,943.09
Total School Based-Budget Expenditures	6,478,827.00	-	6,478,827.00	6,425,883.91	52,943.09
Other Financing Sources:					
Operating Transfer In	6,478,827.00	-	6,478,827.00	6,429,920.36	48,906.64
Total Other Financing Sources	6,478,827.00	-	6,478,827.00	6,429,920.36	48,906.64
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	4,036.45	4,036.45
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	$ 4,036.45	$ 4,036.45

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
SCHOOL: DANE BARSE PUBLIC SCHOOL					
EXPENDITURES:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten - Salaries of Teachers	169,745.00	$ 65,000.00	234,745.00	233,653.84	$ 1,091.16
Grades 1-5 Salaries of Teachers	1,232,585.00	(15,000.00)	1,217,585.00	1,175,050.15	42,534.85
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	77,881.00	24,541.28	102,422.28	102,422.28	
Purchased Professional-Educational Services	7,000.00		7,000.00	5,076.00	1,924.00
Other Purchased Services (400-500 series)	17,738.00		17,738.00	13,378.24	4,359.76
General Supplies	141,195.00	(3,500.00)	137,695.00	133,342.37	4,352.63
Textbooks	5,000.00		5,000.00	489.68	4,510.32
Total Regular Programs - Instruction	1,651,144.00	71,041.28	1,722,185.28	1,663,412.56	58,772.72
Special Education - Instruction:					
Resource Room/Resource Center:					
Salaries of Teachers	80,171.00		80,171.00	57,567.98	22,603.02
General Supplies	700.00		700.00	647.65	52.35
Textbooks	100.00		100.00		100.00
Other Objects	270.00		270.00	74.67	195.33
Total Resource Room/Resource Center	81,241.00		81,241.00	58,290.30	22,950.70
Total Special Education - Instruction	81,241.00	-	81,241.00	58,290.30	22,950.70

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: DANE BARSE PUBLIC SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	$ 304,588.00	$ (1,865.51)	$ 302,722.49	$ 302,722.49	
General Supplies	2,500.00		2,500.00	2,297.31	$ 202.69
Total Basic Skills/Remedial - Instruction	307,088.00	(1,865.51)	305,222.49	305,019.80	202.69
Bilingual Education - Instruction:					
Salaries of Teachers	27,168.00	25,000.00	52,168.00	28,221.62	23,946.38
General Supplies	2,500.00		2,500.00	2,437.46	62.54
Total Bilingual Education - Instruction	29,668.00	25,000.00	54,668.00	30,659.08	24,008.92
School-Sponsored Co/Extra-Curr. Activities - Instruction:					
Salaries	14,795.00		14,795.00	12,587.00	2,208.00
Supplies and Materials	250.00		250.00	142.46	107.54
Total School-Sponsored Co/Extra-Curr. Activities - Instruction	15,045.00	-	15,045.00	12,729.46	2,315.54
Total Instruction	2,084,186.00	94,175.77	2,178,361.77	2,070,111.20	108,250.57
Undistributed Expenditures:					
Attendance and Social Work:					
Salaries	37,826.00	3,500.00	41,326.00	41,095.16	230.84
Total Attendance and Social Work	37,826.00	3,500.00	41,326.00	41,095.16	230.84

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: DANE BARSE PUBLIC SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Health Services:					
Salaries	$ 53,584.00	$ 2,914.04	$ 56,498.04	$ 56,498.04	
Salaries of Social Services Coordinators	54,177.00	3,000.00	57,177.00	56,450.90	$ 726.10
Other Purchased Services (400-500 series)	250.00		250.00		250.00
Supplies and Materials	4,000.00		4,000.00	3,854.27	145.73
Total Health Services	112,011.00	5,914.04	117,925.04	116,803.21	1,121.83
Guidance:					
Salaries of Other Professional Staff	139,114.00	9,000.00	148,114.00	147,217.84	896.16
Supplies and Materials	1,250.00		1,250.00	1,138.31	111.69
Total Guidance	140,364.00	9,000.00	149,364.00	148,356.15	1,007.85
Educational Media Services/School Library:					
Salaries	76,514.00	2,000.00	78,514.00	78,380.98	133.02
Other Purchased Services (400-500 series)		250.00	250.00	99.86	150.14
Supplies and Materials	9,300.00	(250.00)	9,050.00	8,585.76	464.24
Total Educational Media Services/School Library	85,814.00	2,000.00	87,814.00	87,066.60	747.40
Instructional Staff Training Services:					
Purchased Professional-Educational Services	5,625.00		5,625.00	2,300.00	3,325.00
Total Instructional Staff Training Services	5,625.00	-	5,625.00	2,300.00	3,325.00

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: DANE BARSE PUBLIC SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Support Services-School Administration:					
Salaries of Principals/Asst. Principals/Prog Dir	$ 122,348.00	$ (7,000.00)	$ 115,348.00	$ 110,631.96	$ 4,716.04
Salaries of Secretarial and Clerical Assistants	62,573.00	13,094.00	75,667.00	68,667.00	7,000.00
Other Purchased Services (400-500 series)	4,422.00	67.69	4,489.69	339.84	4,149.85
Supplies and Materials	15,800.00		15,800.00	12,842.95	2,957.05
Total Support Services-School Administration	205,143.00	6,161.69	211,304.69	192,481.75	18,822.94
Custodial Services:					
Salaries of Non-Instructional Aides	22,709.00		22,709.00	16,804.01	5,904.99
Total Custodial Services	22,709.00	-	22,709.00	16,804.01	5,904.99
Security:					
Salaries	26,669.00		26,669.00	25,817.15	851.85
General Supplies	1,280.00		1,280.00	303.85	976.15
Total Security	27,949.00	-	27,949.00	26,121.00	1,828.00
Total Undistributed Expenditures - Operation and Maintenance of Plant	50,658.00	-	50,658.00	42,925.01	7,732.99
Undistributed Expenditures Before Unallocated Benefits	637,441.00	26,575.73	664,016.73	631,027.88	32,988.85

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: DANE BARSE PUBLIC SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Unallocated Benefits - Employee Benefits:					
Group Insurance	$ 2,648.00	$ 282.59	$ 2,930.59	$ 2,930.59	
Social Security Contributions	27,442.00		27,442.00	22,989.67	$ 4,452.33
Workmen's Compensation	17,704.00		17,704.00	17,382.46	321.54
Health Benefits	576,173.00	(124,534.09)	451,638.91	446,905.42	4,733.49
Tuition Reimbursement	864.00		864.00	817.02	46.98
Other Employee Benefits	1,080.00		1,080.00	735.00	345.00
Total Unallocated Benefits - Employee Benefits	625,911.00	(124,251.50)	501,659.50	491,760.16	9,899.34
Total Undistributed Expenditures	1,263,352.00	(97,675.77)	1,165,676.23	1,122,788.04	42,888.19
Total General Current Expense	3,347,538.00	(3,500.00)	3,344,038.00	3,192,899.24	151,138.76
Capital Outlay:					
Equipment:					
Grades 1 - 5		3,500.00	3,500.00		3,500.00
Total Equipment	-	3,500.00	3,500.00	-	3,500.00
Total Capital Outlay	-	3,500.00	3,500.00	-	3,500.00
Total School Based-Budget Expenditures	3,347,538.00	-	3,347,538.00	3,192,899.24	154,638.76

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: DANE BARSE PUBLIC SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
Other Financing Sources:					
Operating Transfer In	$ 3,347,538.00	-	$ 3,347,538.00	$3,195,791.35	$ 151,746.65
Total Other Financing Sources	3,347,538.00	-	3,347,538.00	3,195,791.35	151,746.65
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	2,892.11	2,892.11
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	$ 2,892.11	$ 2,892.11

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL					
EXPENDITURES:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten - Salaries of Teachers	$ 397,014.00	$ 11,000.00	$ 408,014.00	$ 406,799.18	$ 1,214.82
Grades 1-5 Salaries of Teachers	1,655,681.00	48,687.48	1,704,368.48	1,704,368.48	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	114,667.00	1,837.95	116,504.95	116,504.95	
Purchased Professional-Educational Services	12,800.00	(9,236.00)	3,564.00	3,564.00	
Other Purchased Services (400-500 series)	24,213.00	10,000.00	34,213.00	26,256.02	7,956.98
General Supplies	192,927.00	6,375.69	199,302.69	197,750.75	1,551.94
Textbooks	7,000.00	(4,000.00)	3,000.00	2,931.79	68.21
Total Regular Programs - Instruction	2,404,302.00	64,665.12	2,468,967.12	2,458,175.17	10,791.95
Special Education - Instruction:					
Learning and/or Language Disabilities:					
Salaries of Teachers	395,948.00	13,000.00	408,948.00	407,745.88	1,202.12
Other Salaries for Instruction	161,988.00	9,000.00	170,988.00	165,952.23	5,035.77
Other Purchased Services (400-500 series)	200.00		200.00		200.00
General Supplies	16,200.00	939.10	17,139.10	17,139.10	
Textbooks	1,220.00		1,220.00		1,220.00
Other Objects	2,700.00		2,700.00	1,675.95	1,024.05
Total Learning and/or Language Disabilities	578,256.00	22,939.10	601,195.10	592,513.16	8,681.94

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Special Education - Instruction (Cont'd):					
Resource Room/Resource Center:					
Salaries of Teachers	$ 374,200.00	$ 17,000.00	$ 391,200.00	$ 390,863.24	$ 336.76
Other Salaries for Instruction	19,320.00	2,000.00	21,320.00	20,184.86	1,135.14
General Supplies	4,200.00	2,723.04	6,923.04	6,923.04	
Textbooks	760.00		760.00		760.00
Other Objects	1,620.00		1,620.00		1,620.00
Total Resource Room/Resource Center	400,100.00	21,723.04	421,823.04	417,971.14	3,851.90
Total Special Education - Instruction	978,356.00	44,662.14	1,023,018.14	1,010,484.30	12,533.84
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	412,706.00	12,000.00	424,706.00	423,615.66	1,090.34
General Supplies	250.00		250.00	250.00	
Total Basic Skills/Remedial - Instruction	412,956.00	12,000.00	424,956.00	423,865.66	1,090.34
Bilingual Education - Instruction:					
Salaries of Teachers	62,911.00	6,000.00	68,911.00	67,602.04	1,308.96
General Supplies	1,250.00		1,250.00	1,250.00	
Total Bilingual Education - Instruction	64,161.00	6,000.00	70,161.00	68,852.04	1,308.96

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
School-Sponsored Co/Extra-Curr. Activities - Instruction:					
Salaries	$ 14,635.00	$ 370.00	$ 15,005.00	$ 14,381.00	$ 624.00
Supplies and Materials	1,500.00		1,500.00	1,301.61	198.39
Total School-Sponsored Co/Extra-Curr. Activities - Instruction	16,135.00	370.00	16,505.00	15,682.61	822.39
Total Instruction	3,875,910.00	127,697.26	4,003,607.26	3,977,059.78	26,547.48
Undistributed Expenditures:					
Attendance and Social Work:					
Salaries	38,061.00	2,500.00	40,561.00	39,579.94	981.06
Total Attendance and Social Work	38,061.00	2,500.00	40,561.00	39,579.94	981.06
Health Services:					
Salaries	55,767.00	3,500.00	59,267.00	59,180.04	86.96
Salaries of Social Services Coordinators	54,084.00	2,500.00	56,584.00	55,738.10	845.90
Purchased Professional and Technical Services	250.00		250.00		250.00
Other Purchased Services (400-500 series)	250.00	10.29	260.29	10.29	250.00
Supplies and Materials	7,400.00		7,400.00	7,250.73	149.27
Total Health Services	117,751.00	6,010.29	123,761.29	122,179.16	1,582.13

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Guidance:					
Salaries of Other Professional Staff	$ 111,382.00	$ 6,500.00	$ 117,882.00	$ 116,327.86	$ 1,554.14
Purchased Professional-Educational Services	500.00		500.00		500.00
Supplies and Materials	2,700.00		2,700.00	2,650.71	49.29
Total Guidance	114,582.00	6,500.00	121,082.00	118,978.57	2,103.43
Educational Media Services/School Library:					
Salaries	71,882.00	4,500.00	76,382.00	75,708.08	673.92
Supplies and Materials	7,225.00		7,225.00	6,985.33	239.67
Total Educational Media Services/School Library	79,107.00	4,500.00	83,607.00	82,693.41	913.59
Instructional Staff Training Services:					
Purchased Professional-Educational Services	8,000.00		8,000.00	4,500.00	3,500.00
Supplies and Materials	2,000.00		2,000.00		2,000.00
Total Instructional Staff Training Services	10,000.00	-	10,000.00	4,500.00	5,500.00
Support Services-School Administration:					
Salaries of Principals/Asst. Principals/Prog Dir	199,074.00	20,000.00	219,074.00	218,397.02	676.98
Salaries of Secretarial and Clerical Assistants	84,642.00		84,642.00	71,157.46	13,484.54
Other Purchased Services (400-500 series)	9,320.00	89.95	9,409.95	4,489.44	4,920.51
Supplies and Materials	14,000.00		14,000.00	13,278.77	721.23
Total Support Services-School Administration	307,036.00	20,089.95	327,125.95	307,322.69	19,803.26

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Custodial Services:					
Salaries of Non-Instructional Aides	$ 21,381.00	$ 787.15	$ 22,168.15	$ 22,168.15	
Total Custodial Services	21,381.00	787.15	22,168.15	22,168.15	-
Security;					
Salaries	27,200.00		27,200.00	26,988.19	$ 211.81
General Supplies	1,750.00		1,750.00	1,572.77	177.23
Total Security	28,950.00	-	28,950.00	28,560.96	389.04
Total Undistributed Expenditures - Operation and Maintenance of Plant	50,331.00	787.15	51,118.15	50,729.11	389.04
Undistributed Expenditures Before Unallocated Benefits	716,868.00	40,387.39	757,255.39	725,982.88	31,272.51
Unallocated Benefits - Employee Benefits:					
Group Insurance	8,117.00		8,117.00	6,861.46	1,255.54
Social Security Contributions	50,955.00		50,955.00	43,644.51	7,310.49
Workmen's Compensation	28,263.00		28,263.00	28,263.00	
Health Benefits	1,056,877.00	(168,084.65)	888,792.35	874,668.77	14,123.58
Tuition Reimbursement	2,047.00		2,047.00	1,824.38	222.62
Other Employee Benefits	1,602.00		1,602.00	1,000.00	602.00
Total Unallocated Benefits - Employee Benefits	1,147,861.00	(168,084.65)	979,776.35	956,262.12	23,514.23

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Total Undistributed Expenditures	$ 1,864,729.00	$ (127,697.26)	$ 1,737,031.74	$ 1,682,245.00	$ 54,786.74
Total General Current Expense	5,740,639.00	-	5,740,639.00	5,659,304.78	81,334.22
Total School Based-Budget Expenditures	5,740,639.00	-	5,740,639.00	5,659,304.78	81,334.22
Other Financing Sources:					
Operating Transfer In	5,740,639.00	-	5,740,639.00	5,665,240.64	75,398.36
Total Other Financing Sources	5,740,639.00	-	5,740,639.00	5,665,240.64	75,398.36
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	5,935.86	5,935.86
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	$ 5,935.86	$ 5,935.86

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: WALLACE MIDDLE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	$ 2,296,739.00	$ 17,855.74	$ 2,314,594.74	$ 2,314,594.74	
Regular Programs - Undistributed Instruction:					
Purchased Professional-Educational Services	2,000.00	(2,000.00)			
Other Purchased Services (400-500 series)	13,867.00	2,000.00	15,867.00	12,453.22	$ 3,413.78
General Supplies	105,952.00		105,952.00	101,907.95	4,044.05
Textbooks	5,000.00		5,000.00	765.00	4,235.00
Total Regular Programs - Instruction	2,423,558.00	17,855.74	2,441,413.74	2,429,720.91	11,692.83
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	110,058.00		110,058.00	109,860.88	197.12
Other Salaries for Instruction	107,936.00		107,936.00	102,255.96	5,680.04
Purchased Technical Services	750.00		750.00		750.00
Other Purchased Services (400-500 series)	1,000.00		1,000.00	91.62	908.38
General Supplies	14,340.00		14,340.00	440.56	13,899.44
Textbooks	300.00		300.00		300.00
Other Objects	2,600.00		2,600.00	581.84	2,018.16
Total Cognitive - Mild	236,984.00	-	236,984.00	213,230.86	23,753.14

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: WALLACE MIDDLE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Special Education - Instruction (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers	$ 137,155.00	$ (8,500.00)	$ 128,655.00	$ 110,566.08	$ 18,088.92
Other Salaries for Instruction	49,960.00		49,960.00	49,329.94	630.06
Purchased Technical Services	750.00		750.00		750.00
Other Purchased Services (400-500 series)	3,300.00		3,300.00		3,300.00
General Supplies	9,100.00		9,100.00	8,997.44	102.56
Other Objects	1,300.00		1,300.00	236.36	1,063.64
Total Cognitive - Moderate	201,565.00	(8,500.00)	193,065.00	169,129.82	23,935.18
Learning and/or Language Disabilities:					
Salaries of Teachers	198,843.00	8,500.00	207,343.00	200,660.15	6,682.85
Other Salaries for Instruction	81,944.00		81,944.00	80,023.46	1,920.54
Purchased Technical Services	750.00		750.00		750.00
General Supplies	10,380.00		10,380.00	8,530.98	1,849.02
Textbooks	600.00		600.00	120.86	479.14
Other Objects	900.00		900.00	861.18	38.82
Total Learning and/or Language Disabilities	293,417.00	8,500.00	301,917.00	290,196.63	11,720.37
Behavioral Disabilities:					
Salaries of Teachers	52,084.00	(35,500.00)	16,584.00	7,327.92	9,256.08
Other Salaries for Instruction	39,254.00	(3,500.00)	35,754.00		35,754.00
Total Behavioral Disabilities	91,338.00	(39,000.00)	52,338.00	7,327.92	45,010.08

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: WALLACE MIDDLE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Special Education - Instruction (Cont'd):					
Resource Room/Resource Center:					
Salaries of Teachers	$ 379,299.00	$ 35,500.00	$ 414,799.00	$ 413,247.63	$ 1,551.37
Other Salaries for Instruction	42,416.00	3,500.00	45,916.00	44,535.42	1,380.58
General Supplies	11,500.00		11,500.00	914.07	10,585.93
Other Objects	1,800.00		1,800.00		1,800.00
Total Resource Room/Resource Center	435,015.00	39,000.00	474,015.00	458,697.12	15,317.88
Total Special Education - Instruction	1,258,319.00	-	1,258,319.00	1,138,582.35	119,736.65
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	145,411.00	7,500.00	152,911.00	125,722.12	27,188.88
Total Basic Skills/Remedial - Instruction	145,411.00	7,500.00	152,911.00	125,722.12	27,188.88
Bilingual Education - Instruction:					
Salaries of Teachers	17,518.00	(7,500.00)	10,018.00		10,018.00
Total Bilingual Education - Instruction	17,518.00	(7,500.00)	10,018.00	-	10,018.00
School-Sponsored Co/Extra-Curr. Activities - Instruction:					
Salaries	28,725.00		28,725.00	19,193.00	9,532.00
Supplies and Materials	500.00		500.00		500.00
Other Objects	1,500.00	1,380.00	2,880.00	2,880.00	
Total School-Sponsored Co/Extra-Curr. Activities - Instruction	30,725.00	1,380.00	32,105.00	22,073.00	10,032.00

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: WALLACE MIDDLE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Before/After School Programs - Instruction					
Salaries of Teacher Tutors	$ 21,600.00		$ 21,600.00	$ 17,621.25	$ 3,978.75
Total Before/After School Programs - Instruction	21,600.00	-	21,600.00	17,621.25	3,978.75
Total Instruction	3,897,131.00	$ 19,235.74	3,916,366.74	3,733,719.63	182,647.11
Undistributed Expenditures:					
Attendance and Social Work:					
Salaries	35,191.00	29,000.00	64,191.00	63,873.19	317.81
Supplies and Materials	750.00	(500.00)	250.00		250.00
Total Attendance and Social Work	35,941.00	28,500.00	64,441.00	63,873.19	567.81
Health Services:					
Salaries	75,047.00	5,000.00	80,047.00	79,741.14	305.86
Salaries of Social Services Coordinators	58,436.00	4,000.00	62,436.00	53,631.60	8,804.40
Other Purchased Services (400-500 series)	1,926.00	2.38	1,928.38	665.14	1,263.24
Supplies and Materials	4,400.00	(700.00)	3,700.00		3,700.00
Total Health Services	139,809.00	8,302.38	148,111.38	134,037.88	14,073.50

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: WALLACE MIDDLE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Guidance:					
Salaries of Other Professional Staff	$ 209,860.00	$ 18,000.00	$ 227,860.00	$ 206,498.23	$ 21,361.77
Other Salaries	80,001.00	3,000.00	83,001.00	81,948.96	1,052.04
Other Purchased Services (400-500 series)	1,470.00	1,200.00	2,670.00	2,244.62	425.38
Supplies and Materials	650.00		650.00		650.00
Total Guidance	291,981.00	22,200.00	314,181.00	290,691.81	23,489.19
Educational Media Services/School Library:					
Salaries	101,545.00	4,000.00	105,545.00	104,730.04	814.96
Other Purchased Services (400-500 series)	1,800.00	(1,000.00)	800.00		800.00
Supplies and Materials	8,000.00	1,000.00	9,000.00	8,872.26	127.74
Total Educational Media Services/School Library	111,345.00	4,000.00	115,345.00	113,602.30	1,742.70
Support Services-School Administration:					
Salaries of Principals/Asst. Principals/Prog Dir	215,958.00		215,958.00	209,422.99	6,535.01
Salaries of Secretarial and Clerical Assistants	113,387.00		113,387.00	82,517.72	30,869.28
Other Purchased Services (400-500 series)	10,090.00	171.98	10,261.98	3,236.26	7,025.72
Supplies and Materials	14,200.00	(219.00)	13,981.00	11,258.28	2,722.72
Other Objects		219.00	219.00	219.00	
Total Support Services-School Administration	353,635.00	171.98	353,806.98	306,654.25	47,152.73

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: WALLACE MIDDLE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Custodial Services:					
Salaries of Non-Instructional Aides	$ 9,792.00	$ 1,500.00	$ 11,292.00	$ 10,163.10	$ 1,128.90
Total Custodial Services	9,792.00	1,500.00	11,292.00	10,163.10	1,128.90
Security:					
Salaries	99,854.00		99,854.00	92,491.01	7,362.99
General Supplies	3,600.00		3,600.00	1,215.40	2,384.60
Total Security	103,454.00	-	103,454.00	93,706.41	9,747.59
Total Undistributed Expenditures - Operation and Maintenance of Plant	113,246.00	1,500.00	114,746.00	103,869.51	10,876.49
Student Transportation Services:					
Contracted Services (Other than Between Home and School) - Vendors	1,200.00		1,200.00	981.75	218.25
Total Student Transportation Services	1,200.00	-	1,200.00	981.75	218.25
Undistributed Expenditures Before Unallocated Benefits	1,047,157.00	64,674.36	1,111,831.36	1,013,710.69	98,120.67

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: WALLACE MIDDLE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Unallocated Benefits - Employee Benefits:					
Group Insurance	$ 9,620.00		$ 9,620.00	$ 7,612.76	$ 2,007.24
Social Security Contributions	58,476.00		58,476.00	52,474.94	6,001.06
Workmen's Compensation	33,233.00		33,233.00	31,726.06	1,506.94
Health Benefits	1,134,432.00	$ (83,910.10)	1,050,521.90	958,241.23	92,280.67
Tuition Reimbursement	2,096.00		2,096.00	1,953.78	142.22
Other Employee Benefits	1,667.00		1,667.00	1,242.00	425.00
Total Unallocated Benefits - Employee Benefits	1,239,524.00	(83,910.10)	1,155,613.90	1,053,250.77	102,363.13
Total Undistributed Expenditures	2,286,681.00	(19,235.74)	2,267,445.26	2,066,961.46	200,483.80
Total General Current Expense	6,183,812.00	-	6,183,812.00	5,800,681.09	383,130.91
Total School Based-Budget Expenditures	6,183,812.00	-	6,183,812.00	5,800,681.09	383,130.91
Other Financing Sources:					
Operating Transfer In	6,183,812.00	-	6,183,812.00	5,801,302.84	382,509.16
Total Other Financing Sources	6,183,812.00	-	6,183,812.00	5,801,302.84	382,509.16
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	621.75	621.75
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	$ 621.75	$ 621.75

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
SCHOOL: MARIE DURAND PUBLIC SCHOOL					
EXPENDITURES:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten - Salaries of Teachers	$ 335,483.00		$ 335,483.00	$ 333,828.70	$ 1,654.30
Grades 1-5 Salaries of Teachers	1,535,545.00	$ 31,307.28	1,566,852.28	1,566,852.28	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	97,119.00	9,778.25	106,897.25	106,897.25	
Purchased Professional-Educational Services	9,500.00		9,500.00	7,785.00	1,715.00
Other Purchased Services (400-500 series)	10,418.00		10,418.00	9,843.40	574.60
General Supplies	176,561.00	20,400.00	196,961.00	193,635.81	3,325.19
Textbooks	4,500.00	(4,500.00)			
Total Regular Programs - Instruction	2,169,126.00	56,985.53	2,226,111.53	2,218,842.44	7,269.09
Special Education - Instruction:					
Learning and/or Language Disabilities:					
Salaries of Teachers	59,396.00	142,467.55	201,863.55	201,863.55	
Other Salaries for Instruction	47,249.00	94,183.00	141,432.00	140,934.51	497.49
Other Purchased Services (400-500 series)		500.00	500.00		500.00
General Supplies	4,400.00	8,500.00	12,900.00	9,057.75	3,842.25
Textbooks	500.00	200.00	700.00		700.00
Other Objects	450.00	1,300.00	1,750.00	703.00	1,047.00
Total Learning and/or Language Disabilities	111,995.00	247,150.55	359,145.55	352,558.81	6,586.74

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: MARIE DURAND PUBLIC SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Special Education - Instruction (Cont'd):					
Auditory Impairments:					
Other Salaries for Instruction		$ 102.24	$ 102.24	$ 102.24	
Total Auditory Impairments	-	102.24	102.24	102.24	-
Behavioral Disabilities:					
Salaries of Teachers		105.00	105.00	105.00	
Total Behavioral Disabilities	-	105.00	105.00	105.00	-
Resource Room/Resource Center:					
Salaries of Teachers	$ 112,150.00	6,000.00	118,150.00	105,855.44	$ 12,294.56
General Supplies	1,400.00		1,400.00	1,254.36	145.64
Textbooks	640.00		640.00		640.00
Other Objects	540.00		540.00	484.38	55.62
Total Resource Room/Resource Center	114,730.00	6,000.00	120,730.00	107,594.18	13,135.82
Total Special Education - Instruction	226,725.00	253,357.79	480,082.79	460,360.23	19,722.56

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: MARIE DURAND PUBLIC SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	$ 328,422.00	$ (29,500.00)	$ 298,922.00	$ 284,946.22	$ 13,975.78
General Supplies	2,500.00	9.07	2,509.07	2,509.07	
Total Basic Skills/Remedial - Instruction	330,922.00	(29,490.93)	301,431.07	287,455.29	13,975.78
Bilingual Education - Instruction:					
Salaries of Teachers	60,726.00	7,752.92	68,478.92	68,478.92	
General Supplies	2,500.00		2,500.00	500.08	1,999.92
Total Bilingual Education - Instruction	63,226.00	7,752.92	70,978.92	68,979.00	1,999.92
School-Sponsored Co/Extra-Curr. Activities - Instruction:					
Salaries	15,145.00		15,145.00	14,707.00	438.00
Supplies and Materials	500.00		500.00	338.57	161.43
Total School-Sponsored Co/Extra-Curr. Activities - Instruction	15,645.00	-	15,645.00	15,045.57	599.43
Total Instruction	2,805,644.00	288,605.31	3,094,249.31	3,050,682.53	43,566.78
Undistributed Expenditures:					
Health Services:					
Salaries	80,426.00	2,307.96	82,733.96	82,733.96	
Salaries of Social Services Coordinators	58,436.00	5,000.00	63,436.00	62,129.10	1,306.90
Other Purchased Services (400-500 series)	250.00	89.74	339.74	89.74	250.00
Supplies and Materials	7,375.00		7,375.00	7,321.46	53.54
Total Health Services	146,487.00	7,397.70	153,884.70	152,274.26	1,610.44

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: MARIE DURAND PUBLIC SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Guidance:					
Salaries of Other Professional Staff	$ 131,769.00	$ 9,500.00	$ 141,269.00	$ 139,805.16	$ 1,463.84
Supplies and Materials	4,690.00		4,690.00	3,954.60	735.40
Total Guidance	136,459.00	9,500.00	145,959.00	143,759.76	2,199.24
Educational Media Services/School Library:					
Salaries	111,022.00	3,499.94	114,521.94	114,521.94	
Other Purchased Services (400-500 series)	6,000.00		6,000.00	3,751.79	2,248.21
Supplies and Materials	7,325.00		7,325.00	6,614.10	710.90
Total Educational Media Services/School Library	124,347.00	3,499.94	127,846.94	124,887.83	2,959.11
Instructional Staff Training Services:					
Purchased Professional-Educational Services	4,000.00		4,000.00	900.00	3,100.00
Other Purchased Services (400-500 series)		190.35	190.35	190.35	
Supplies and Materials	6,000.00	(6,000.00)			
Total Instructional Staff Training Services	10,000.00	(5,809.65)	4,190.35	1,090.35	3,100.00
Support Services-School Administration:					
Salaries of Principals/Asst. Principals/Prog Dir	187,610.00	8,000.00	195,610.00	194,473.54	1,136.46
Salaries of Secretarial and Clerical Assistants	89,286.00	7,500.00	96,786.00	88,226.74	8,559.26
Other Purchased Services (400-500 series)	6,160.00	64.88	6,224.88	1,679.99	4,544.89
Supplies and Materials	15,750.00		15,750.00	15,399.54	350.46
Total Support Services-School Administration	298,806.00	15,564.88	314,370.88	299,779.81	14,591.07

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: MARIE DURAND PUBLIC SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Custodial Services:					
Salaries of Non-Instructional Aides	$ 22,419.00	-	$ 22,419.00	$ 21,782.62	$ 636.38
Total Custodial Services	22,419.00	-	22,419.00	21,782.62	636.38
Security:					
Salaries	31,837.00		31,837.00	30,066.64	1,770.36
General Supplies	2,400.00		2,400.00	1,789.85	610.15
Total Security	34,237.00	-	34,237.00	31,856.49	2,380.51
Total Undistributed Expenditures - Operation and Maintenance of Plant	56,656.00	-	56,656.00	53,639.11	3,016.89
Undistributed Expenditures Before Unallocated Benefits	772,755.00	$ 30,152.87	802,907.87	775,431.12	27,476.75
Unallocated Benefits - Employee Benefits:					
Group Insurance	5,302.00	770.84	6,072.84	6,072.84	
Social Security Contributions	39,238.00	3,434.54	42,672.54	42,672.54	
Workmen's Compensation	22,053.00		22,053.00	22,053.00	
Health Benefits	763,924.00	(81,099.60)	682,824.40	761,226.74	(78,402.34)
Tuition Reimbursement	1,477.00	286.04	1,763.04	1,763.04	
Other Employee Benefits	1,410.00		1,410.00	1,000.00	410.00
Total Unallocated Benefits - Employee Benefits	833,404.00	(76,608.18)	756,795.82	834,788.16	(77,992.34)
Total Undistributed Expenditures	1,606,159.00	(46,455.31)	1,559,703.69	1,610,219.28	(50,515.59)

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: MARIE DURAND PUBLIC SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Total General Current Expense	$ 4,411,803.00	$ 242,150.00	$ 4,653,953.00	$4,660,901.81	$ (6,948.81)
Total School Based-Budget Expenditures	4,411,803.00	242,150.00	4,653,953.00	4,660,901.81	(6,948.81)
Other Financing Sources:					
Operating Transfer In	4,411,803.00	242,150.00	4,653,953.00	4,661,826.67	(7,873.67)
Total Other Financing Sources	4,411,803.00	242,150.00	4,653,953.00	4,661,826.67	(7,873.67)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	924.86	924.86
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	$ 924.86	$ 924.86

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: JOHNSTONE PUBLIC SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten - Salaries of Teachers	$ 118,876.00	$ 8,000.00	$ 126,876.00	$ 125,627.92	$ 1,248.08
Grades 1-5 Salaries of Teachers	867,528.00	25,000.00	892,528.00	892,251.99	276.01
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	41,766.00	7,881.77	49,647.77	47,354.40	2,293.37
Purchased Professional-Educational Services	4,300.00		4,300.00		4,300.00
Other Purchased Services (400-500 series)	14,978.00		14,978.00	10,075.19	4,902.81
General Supplies	135,753.00	(20,000.00)	115,753.00	114,887.64	865.36
Textbooks	2,000.00		2,000.00		2,000.00
Total Regular Programs - Instruction	1,185,201.00	20,881.77	1,206,082.77	1,190,197.14	15,885.63
Special Education - Instruction:					
Behavioral Disabilities:					
Salaries of Teachers	350,616.00	19,000.00	369,616.00	366,773.36	2,842.64
Other Salaries for Instruction	235,912.00	26,000.00	261,912.00	249,598.93	12,313.07
Total Behavioral Disabilities	586,528.00	45,000.00	631,528.00	616,372.29	15,155.71
Resource Room/Resource Center:					
Salaries of Teachers	220,407.00	(51,000.00)	169,407.00	139,365.80	30,041.20
General Supplies	3,360.00	483.79	3,843.79	3,843.79	
Textbooks	300.00		300.00		300.00
Other Objects	1,080.00		1,080.00		1,080.00
Total Resource Room/Resource Center	225,147.00	(50,516.21)	174,630.79	143,209.59	31,421.20
Total Special Education - Instruction	811,675.00	(5,516.21)	806,158.79	759,581.88	46,576.91

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: JOHNSTONE PUBLIC SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	$ 231,260.00	$ 14,000.00	$ 245,260.00	$ 243,724.92	$ 1,535.08
Total Basic Skills/Remedial - Instruction	231,260.00	14,000.00	245,260.00	243,724.92	1,535.08
Bilingual Education - Instruction:					
Salaries of Teachers	698,891.00	45,566.97	744,457.97	744,457.97	
Other Salaries for Instruction	41,610.00		41,610.00	28,693.01	12,916.99
General Supplies	16,000.00	20,000.00	36,000.00	35,191.96	808.04
Total Bilingual Education - Instruction	756,501.00	65,566.97	822,067.97	808,342.94	13,725.03
School-Sponsored Co/Extra-Curr. Activities - Instruction:					
Salaries	14,795.00		14,795.00	10,397.00	4,398.00
Supplies and Materials	500.00		500.00	78.95	421.05
Total School-Sponsored Co/Extra-Curr. Activities - Instruction	15,295.00	-	15,295.00	10,475.95	4,819.05
Total Instruction	2,999,932.00	94,932.53	3,094,864.53	3,012,322.83	82,541.70
Undistributed Expenditures:					
Attendance and Social Work:					
Salaries	37,826.00	59,270.31	97,096.31	97,096.31	
Total Attendance and Social Work	37,826.00	59,270.31	97,096.31	97,096.31	-

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: JOHNSTONE PUBLIC SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Health Services:					
Salaries	$ 73,863.00	$ 5,689.94	$ 79,552.94	$ 79,552.94	
Salaries of Social Services Coordinators	55,778.00	3,500.00	59,278.00	57,951.08	$ 1,326.92
Purchased Professional and Technical Services	300.00		300.00		300.00
Other Purchased Services (400-500 series)	250.00		250.00		250.00
Supplies and Materials	3,800.00		3,800.00	3,251.07	548.93
Total Health Services	133,991.00	9,189.94	143,180.94	140,755.09	2,425.85
Guidance:					
Salaries of Other Professional Staff	166,354.00	(47,000.00)	119,354.00	117,367.14	1,986.86
Supplies and Materials	500.00		500.00	267.10	232.90
Total Guidance	166,854.00	(47,000.00)	119,854.00	117,634.24	2,219.76
Educational Media Services/School Library:					
Salaries	72,187.00		72,187.00	55,964.93	16,222.07
Other Purchased Services (400-500 series)		4,000.00	4,000.00	2,823.59	1,176.41
Supplies and Materials	5,000.00		5,000.00	4,788.12	211.88
Total Educational Media Services/School Library	77,187.00	4,000.00	81,187.00	63,576.64	17,610.36
Instructional Staff Training Services:					
Purchased Professional-Educational Services	5,500.00	(1,500.00)	4,000.00		4,000.00
Other Purchased Services (400-500 series)		1,000.00	1,000.00		1,000.00
Total Instructional Staff Training Services	5,500.00	(500.00)	5,000.00	-	5,000.00

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: JOHNSTONE PUBLIC SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Support Services-School Administration:					
Salaries of Principals/Asst. Principals/Prog Dir	$ 215,890.00	$ 21,000.00	$ 236,890.00	$ 236,267.90	$ 622.10
Salaries of Secretarial and Clerical Assistants	61,283.00	5,000.00	66,283.00	65,373.12	909.88
Other Purchased Services (400-500 series)	2,635.00	(2,573.71)	61.29	61.29	
Supplies and Materials	8,500.00	(865.00)	7,635.00	6,899.11	735.89
Total Support Services-School Administration	288,308.00	22,561.29	310,869.29	308,601.42	2,267.87
Custodial Services:					
Salaries of Non-Instructional Aides	26,831.00		26,831.00	26,714.08	116.92
Total Custodial Services	26,831.00	-	26,831.00	26,714.08	116.92
Security:					
Salaries	20,817.00	1,853.09	22,670.09	22,670.09	
General Supplies	3,500.00		3,500.00	1,709.05	1,790.95
Total Security	24,317.00	1,853.09	26,170.09	24,379.14	1,790.95
Total Undistributed Expenditures - Operation and Maintenance of Plant	51,148.00	1,853.09	53,001.09	51,093.22	1,907.87
Undistributed Expenditures Before Unallocated Benefits	760,814.00	49,374.63	810,188.63	778,756.92	31,431.71

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: JOHNSTONE PUBLIC SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Unallocated Benefits - Employee Benefits:					
Group Insurance	$ 8,316.00		$ 8,316.00	$ 7,121.33	$ 1,194.67
Social Security Contributions	52,203.00		52,203.00	49,501.02	2,701.98
Workmen's Compensation	25,453.00		25,453.00	24,984.93	468.07
Health Benefits	957,937.00	$ (144,307.16)	813,629.84	796,171.39	17,458.45
Tuition Reimbursement	2,152.00		2,152.00	1,814.22	337.78
Other Employee Benefits	1,700.00		1,700.00	1,000.00	700.00
Total Unallocated Benefits - Employee Benefits	1,047,761.00	(144,307.16)	903,453.84	880,592.89	22,860.95
Total Undistributed Expenditures	1,808,575.00	(94,932.53)	1,713,642.47	1,659,349.81	54,292.66
Total General Current Expense	4,808,507.00	-	4,808,507.00	4,671,672.64	136,834.36
Total School Based-Budget Expenditures	4,808,507.00	-	4,808,507.00	4,671,672.64	136,834.36
Other Financing Sources:					
Operating Transfer In	4,808,507.00	-	4,808,507.00	4,675,608.29	132,898.71
Total Other Financing Sources	4,808,507.00	-	4,808,507.00	4,675,608.29	132,898.71
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	3,935.65	3,935.65
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	$ 3,935.65	$ 3,935.65

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL					
EXPENDITURES:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten - Salaries of Teachers	$ 351,181.00	$ 12,000.00	$ 363,181.00	$ 363,126.64	$ 54.36
Grades 1-5 Salaries of Teachers	1,496,385.00	20,000.00	1,516,385.00	1,511,024.99	5,360.01
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	108,184.00	30,193.93	138,377.93	138,377.93	
Purchased Professional-Educational Services	12,200.00	(5,000.00)	7,200.00	2,583.00	4,617.00
Other Purchased Services (400-500 series)	22,675.00	7,500.00	30,175.00	22,929.80	7,245.20
General Supplies	197,973.00	13,113.75	211,086.75	210,016.13	1,070.62
Textbooks	3,000.00		3,000.00		3,000.00
Total Regular Programs - Instruction	2,191,598.00	77,807.68	2,269,405.68	2,248,058.49	21,347.19
Special Education - Instruction:					
Learning and/or Language Disabilities:					
Salaries of Teachers	140,967.00	(140,967.00)			
Other Salaries for Instruction	90,683.00	(90,683.00)			
Other Purchased Services (400-500 series)	500.00	(500.00)			
General Supplies	8,500.00	(8,500.00)			
Textbooks	200.00	(200.00)			
Other Objects	1,300.00	(1,300.00)			
Total Learning and/or Language Disabilities	242,150.00	(242,150.00)	-	-	-

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Special Education - Instruction (Cont'd):					
Resource Room/Resource Center:					
Salaries of Teachers	$ 217,446.00		$ 217,446.00	$ 214,359.88	$ 3,086.12
General Supplies	2,100.00		2,100.00	1,956.36	143.64
Other Objects	810.00		810.00	741.60	68.40
Total Resource Room/Resource Center	220,356.00		220,356.00	217,057.84	3,298.16
Total Special Education - Instruction	462,506.00	$ (242,150.00)	220,356.00	217,057.84	3,298.16
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	390,395.00	58,157.84	448,552.84	448,552.84	
General Supplies	2,500.00		2,500.00	2,379.46	120.54
Total Basic Skills/Remedial - Instruction	392,895.00	58,157.84	451,052.84	450,932.30	120.54
Bilingual Education - Instruction:					
Salaries of Teachers	352,523.00	61,000.00	413,523.00	412,676.55	846.45
General Supplies	13,500.00	(300.00)	13,200.00	12,875.81	324.19
Total Bilingual Education - Instruction	366,023.00	60,700.00	426,723.00	425,552.36	1,170.64
School-Sponsored Co/Extra-Curr. Activities - Instruction:					
Salaries	16,995.00		16,995.00	15,141.00	1,854.00
Supplies and Materials	1,000.00		1,000.00		1,000.00
Total School-Sponsored Co/Extra-Curr. Activities - Instruction	17,995.00	-	17,995.00	15,141.00	2,854.00
Total Instruction	3,431,017.00	(45,484.48)	3,385,532.52	3,356,741.99	28,790.53

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures:					
Attendance and Social Work:					
Salaries	$ 30,253.00	$ 2,500.00	$ 32,753.00	$ 32,100.94	$ 652.06
Supplies and Materials	750.00	(750.00)			
Total Attendance and Social Work	31,003.00	1,750.00	32,753.00	32,100.94	652.06
Health Services:					
Salaries	65,718.00	6,030.02	71,748.02	71,748.02	
Salaries of Social Services Coordinators	55,084.00	2,500.00	57,584.00	56,488.08	1,095.92
Other Purchased Services (400-500 series)	1,766.00	1.02	1,767.02	1,189.12	577.90
Supplies and Materials	4,500.00	(1,158.39)	3,341.61	3,341.61	
Total Health Services	127,068.00	7,372.65	134,440.65	132,766.83	1,673.82
Guidance:					
Salaries of Other Professional Staff	160,890.00	7,500.00	168,390.00	166,807.96	1,582.04
Supplies and Materials	500.00	(260.00)	240.00	229.00	11.00
Total Guidance	161,390.00	7,240.00	168,630.00	167,036.96	1,593.04
Educational Media Services/School Library:					
Salaries	73,312.00	500.00	73,812.00	69,792.48	4,019.52
Other Purchased Services (400-500 series)	3,200.00	(3,200.00)			
Supplies and Materials	10,900.00	2,400.00	13,300.00	13,176.26	123.74
Total Educational Media Services/School Library	87,412.00	(300.00)	87,112.00	82,968.74	4,143.26

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Instructional Staff Training Services:					
Other Purchased Services (400-500 series)		$ 969.00	$ 969.00	$ 469.00	$ 500.00
Total Instructional Staff Training Services	-	969.00	969.00	469.00	500.00
Support Services-School Administration:					
Salaries of Principals/Asst. Principals/Prog Dir	$ 201,093.00	13,000.00	214,093.00	213,248.06	844.94
Salaries of Secretarial and Clerical Assistants	83,574.00		83,574.00	79,360.90	4,213.10
Other Purchased Services (400-500 series)	3,300.00	2,827.70	6,127.70	3,752.20	2,375.50
Supplies and Materials	16,000.00	(6,000.00)	10,000.00	9,654.73	345.27
Total Support Services-School Administration	303,967.00	9,827.70	313,794.70	306,015.89	7,778.81
Custodial Services:					
Salaries of Non-Instructional Aides	28,075.00		28,075.00	27,740.75	334.25
Total Custodial Services	28,075.00	-	28,075.00	27,740.75	334.25
Security:					
Salaries	25,121.00	140.07	25,261.07	25,261.07	
General Supplies	2,750.00	(1,400.00)	1,350.00	1,273.82	76.18
Total Security	27,871.00	(1,259.93)	26,611.07	26,534.89	76.18
Total Undistributed Expenditures - Operation and Maintenance of Plant	55,946.00	(1,259.93)	54,686.07	54,275.64	410.43

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Undistributed Expenditures Before Unallocated Benefits	$ 766,786.00	$ 25,599.42	$ 792,385.42	$ 775,634.00	$ 16,751.42
Unallocated Benefits - Employee Benefits:					
Group Insurance	5,373.00		5,373.00	3,494.18	1,878.82
Social Security Contributions	44,976.00	(15,000.00)	29,976.00	29,541.22	434.78
Workmen's Compensation	28,004.00		28,004.00	26,630.95	1,373.05
Health Benefits	912,518.00	(207,264.94)	705,253.06	783,105.86	(77,852.80)
Tuition Reimbursement	1,597.00		1,597.00	1,005.97	591.03
Other Employee Benefits	1,811.00		1,811.00	1,000.00	811.00
Total Unallocated Benefits - Employee Benefits	994,279.00	(222,264.94)	772,014.06	844,778.18	(72,764.12)
Total Undistributed Expenditures	1,761,065.00	(196,665.52)	1,564,399.48	1,620,412.18	(56,012.70)
Total General Current Expense	5,192,082.00	(242,150.00)	4,949,932.00	4,977,154.17	(27,222.17)
Total School Based-Budget Expenditures	5,192,082.00	(242,150.00)	4,949,932.00	4,977,154.17	(27,222.17)
Other Financing Sources:					
Operating Transfer In	5,192,082.00	(242,150.00)	4,949,932.00	4,978,393.35	(28,461.35)
Total Other Financing Sources	5,192,082.00	(242,150.00)	4,949,932.00	4,978,393.35	(28,461.35)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	1,239.18	1,239.18
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	$ 1,239.18	$ 1,239.18

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: SABATER ELEMENTARY SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten - Salaries of Teachers	$ 374,009.00	$ (20,000.00)	$ 354,009.00	$ 347,403.47	$ 6,605.53
Grades 1-5 Salaries of Teachers	1,538,817.00	(619.66)	1,538,197.34	1,538,197.34	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	97,857.00	8,000.00	105,857.00	104,420.15	1,436.85
Purchased Professional-Educational Services	10,000.00	(7,135.00)	2,865.00	2,865.00	
Other Purchased Services (400-500 series)	17,826.00	5,500.00	23,326.00	20,529.49	2,796.51
General Supplies	175,422.00	13,248.48	188,670.48	186,259.04	2,411.44
Textbooks	7,000.00	(4,750.00)	2,250.00	2,232.87	17.13
Total Regular Programs - Instruction	2,220,931.00	(5,756.18)	2,215,174.82	2,201,907.36	13,267.46
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	285,241.00	(20,000.00)	265,241.00	240,130.26	25,110.74
Other Salaries for Instruction	249,131.00	16,000.00	265,131.00	261,864.27	3,266.73
Other Purchased Services (400-500 series)	3,400.00	(3,000.00)	400.00	328.00	72.00
General Supplies	16,700.00		16,700.00	14,942.31	1,757.69
Textbooks	200.00		200.00	88.27	111.73
Other Objects	5,250.00		5,250.00	3,327.29	1,922.71
Total Cognitive - Mild	559,922.00	(7,000.00)	552,922.00	520,680.40	32,241.60

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: SABATER ELEMENTARY SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Special Education - Instruction (Cont'd):					
Resource Room/Resource Center:					
Salaries of Teachers	$ 269,878.00	$ 14,000.00	$ 283,878.00	$ 281,690.12	$ 2,187.88
General Supplies	2,800.00	1,100.00	3,900.00	3,853.53	46.47
Textbooks	640.00	(300.00)	340.00	257.73	82.27
Other Objects	1,080.00	(800.00)	280.00		280.00
Total Resource Room/Resource Center	274,398.00	14,000.00	288,398.00	285,801.38	2,596.62
Total Special Education - Instruction	834,320.00	7,000.00	841,320.00	806,481.78	34,838.22
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	293,209.00	13,000.00	306,209.00	303,390.82	2,818.18
Total Basic Skills/Remedial - Instruction	293,209.00	13,000.00	306,209.00	303,390.82	2,818.18
Bilingual Education - Instruction:					
Salaries of Teachers	66,198.00	7,000.00	73,198.00	70,797.98	2,400.02
Total Bilingual Education - Instruction	66,198.00	7,000.00	73,198.00	70,797.98	2,400.02
School-Sponsored Co/Extra-Curr. Activities - Instruction:					
Salaries	14,835.00		14,835.00	12,657.00	2,178.00
Supplies and Materials	500.00		500.00		500.00
Total School-Sponsored Co/Extra-Curr. Activities - Instruction	15,335.00	-	15,335.00	12,657.00	2,678.00
Total Instruction	3,429,993.00	21,243.82	3,451,236.82	3,395,234.94	56,001.88

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: SABATER ELEMENTARY SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures:					
Attendance and Social Work:					
Salaries	$ 30,813.00	$ 2,500.00	$ 33,313.00	$ 33,233.98	$ 79.02
Supplies and Materials	500.00		500.00	243.80	256.20
Total Attendance and Social Work	31,313.00	2,500.00	33,813.00	33,477.78	335.22
Health Services:					
Salaries	68,319.00	5,598.00	73,917.00	73,917.00	
Salaries of Social Services Coordinators	56,547.00	4,500.00	61,047.00	59,840.00	1,207.00
Supplies and Materials	3,600.00		3,600.00	2,232.26	1,367.74
Total Health Services	128,616.00	10,098.00	138,714.00	135,989.26	2,724.74
Guidance					
Salaries of Other Professional Staff	138,532.00	11,000.00	149,532.00	142,106.66	7,425.34
Supplies and Materials	1,300.00		1,300.00	537.94	762.06
Total Guidance	140,832.00	11,000.00	151,832.00	142,644.60	9,187.40
Improvement of Instruction Services/					
Other Support Services - Instructional Staff					
Purchased Professional-Educational Services		119.97	119.97	119.97	
Total Improvement of Instruction Services/					
Other Support Services - Instructional Staff	-	119.97	119.97	119.97	-

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: SABATER ELEMENTARY SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Educational Media Services/School Library:					
Salaries	$ 97,414.00	$ 4,000.00	$ 101,414.00	$ 100,995.12	$ 418.88
Supplies and Materials	11,000.00	1,200.00	12,200.00	11,961.06	238.94
Total Educational Media Services/School Library	108,414.00	5,200.00	113,614.00	112,956.18	657.82
Instructional Staff Training Services:					
Purchased Professional-Educational Services	5,500.00	(2,900.00)	2,600.00	1,399.00	1,201.00
Total Instructional Staff Training Services	5,500.00	(2,900.00)	2,600.00	1,399.00	1,201.00
Support Services-School Administration:					
Salaries of Principals/Asst. Principals/Prog Dir	204,274.00	9,041.02	213,315.02	213,315.02	
Salaries of Secretarial and Clerical Assistants	70,132.00	4,000.00	74,132.00	72,444.84	1,687.16
Other Purchased Services (400-500 series)	1,000.00	1,789.10	2,789.10	89.10	2,700.00
Supplies and Materials	11,500.00		11,500.00	10,790.25	709.75
Total Support Services-School Administration	286,906.00	14,830.12	301,736.12	296,639.21	5,096.91
Custodial Services:					
Salaries of Non-Instructional Aides	31,989.00	3,500.00	35,489.00	34,933.09	555.91
Total Custodial Services	31,989.00	3,500.00	35,489.00	34,933.09	555.91

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: SABATER ELEMENTARY SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Security:					
Salaries	$ 58,121.00	$ 750.02	$ 58,871.02	$ 58,871.02	
General Supplies	2,800.00		2,800.00	707.55	$ 2,092.45
Total Security	60,921.00	750.02	61,671.02	59,578.57	2,092.45
Total Undistributed Expenditures - Operation and Maintenance of Plant	92,910.00	4,250.02	97,160.02	94,511.66	2,648.36
Undistributed Expenditures Before Unallocated Benefits	794,491.00	45,098.11	839,589.11	817,737.66	21,851.45
Unallocated Benefits - Employee Benefits:					
Group Insurance	9,171.00		9,171.00	8,773.23	397.77
Social Security Contributions	52,986.00	6,736.23	59,722.23	59,722.23	
Workmen's Compensation	29,013.00		29,013.00	27,386.19	1,626.81
Health Benefits	969,842.00	(73,078.16)	896,763.84	830,016.84	66,747.00
Tuition Reimbursement	2,610.00		2,610.00	2,362.60	247.40
Other Employee Benefits	2,014.00		2,014.00	1,235.00	779.00
Total Unallocated Benefits - Employee Benefits	1,065,636.00	(66,341.93)	999,294.07	929,496.09	69,797.98
Total Undistributed Expenditures	1,860,127.00	(21,243.82)	1,838,883.18	1,747,233.75	91,649.43
Total General Current Expense	5,290,120.00	0.00	5,290,120.00	5,142,468.69	147,651.31
Total School Based-Budget Expenditures	5,290,120.00	-	5,290,120.00	5,142,468.69	147,651.31

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: SABATER ELEMENTARY SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
Other Financing Sources:					
Operating Transfer In	$ 5,290,120.00	-	$ 5,290,120.00	$5,144,880.13	$ 145,239.87
Total Other Financing Sources	5,290,120.00	-	5,290,120.00	5,144,880.13	145,239.87
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	2,411.44	2,411.44
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	$ 2,411.44	$ 2,411.44

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: PETWAY ELEMENTARY SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten - Salaries of Teachers	$ 250,535.00	$ 3,000.00	$ 253,535.00	$ 251,481.56	$ 2,053.44
Grades 1-5 Salaries of Teachers	1,621,199.00	8,000.00	1,629,199.00	1,622,665.71	6,533.29
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	77,548.00	7,500.00	85,048.00	84,249.33	798.67
Purchased Professional-Educational Services	4,600.00	(3,404.00)	1,196.00	1,196.00	
Other Purchased Services (400-500 series)	17,000.00	3,404.00	20,404.00	15,497.09	4,906.91
General Supplies	195,827.00	1,165.86	196,992.86	190,737.25	6,255.61
Textbooks	3,000.00		3,000.00		3,000.00
Total Regular Programs - Instruction	2,169,709.00	19,665.86	2,189,374.86	2,165,826.94	23,547.92
Special Education - Instruction:					
Salaries of Teachers	150,095.00		150,095.00	147,912.52	2,182.48
Other Salaries for Instruction	139,375.00		139,375.00	130,681.18	8,693.82
Purchased Professional-Educational Services	5,663.00		5,663.00		5,663.00
Other Purchased Services (400-500 series)	2,700.00		2,700.00		2,700.00
General Supplies	6,150.00		6,150.00	5,706.86	443.14
Other Objects	2,100.00		2,100.00	1,212.23	887.77
Total Cognitive - Moderate	306,083.00	-	306,083.00	285,512.79	20,570.21

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: PETWAY ELEMENTARY SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Special Education - Instruction:					
Auditory Impairments:					
Salaries of Teachers	$ 54,504.00	$ 3,500.00	$ 58,004.00	$ 55,988.02	$ 2,015.98
Other Salaries for Instruction	46,573.00	10,444.37	57,017.37	57,017.37	
Purchased Technical Services	1,500.00		1,500.00		1,500.00
Other Purchased Services (400-500 series)	500.00		500.00		500.00
General Supplies	2,750.00		2,750.00	1,649.41	1,100.59
Other Objects	520.00		520.00	344.55	175.45
Total Auditory Impairments	106,347.00	13,944.37	120,291.37	114,999.35	5,292.02
Resource Room/Resource Center:					
Salaries of Teachers	463,268.00	(52,000.00)	411,268.00	409,341.20	1,926.80
Other Salaries for Instruction	64,349.00	26,000.00	90,349.00	67,168.31	23,180.69
General Supplies	6,220.00		6,220.00	5,706.46	513.54
Textbooks	300.00		300.00		300.00
Other Objects	1,890.00	82.65	1,972.65	1,972.65	
Total Resource Room/Resource Center	536,027.00	(25,917.35)	510,109.65	484,188.62	25,921.03
Total Special Education - Instruction	948,457.00	(11,972.98)	936,484.02	884,700.76	51,783.26
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	334,023.00		334,023.00	313,386.51	20,636.49
General Supplies	1,000.00		1,000.00	965.00	35.00
Total Basic Skills/Remedial - Instruction	335,023.00	-	335,023.00	314,351.51	20,671.49

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: PETWAY ELEMENTARY SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Bilingual Education - Instruction:					
Salaries of Teachers	$ 58,436.00	$ 5,000.00	$ 63,436.00	$ 62,129.10	$ 1,306.90
General Supplies	300.00		300.00	242.96	57.04
Total Bilingual Education - Instruction	58,736.00	5,000.00	63,736.00	62,372.06	1,363.94
School-Sponsored Co/Extra-Curr. Activities - Instruction:					
Salaries	14,795.00		14,795.00	14,277.00	518.00
Total School-Sponsored Co/Extra-Curr. Activities - Instruction	14,795.00	-	14,795.00	14,277.00	518.00
Total Instruction	3,526,720.00	12,692.88	3,539,412.88	3,441,528.27	97,884.61
Undistributed Expenditures:					
Attendance and Social Work:					
Salaries	27,958.00	1,000.00	28,958.00	28,226.01	731.99
Total Attendance and Social Work	27,958.00	1,000.00	28,958.00	28,226.01	731.99
Health Services:					
Salaries	59,851.00	6,602.96	66,453.96	66,453.96	
Salaries of Social Services Coordinators	55,334.00	3,500.00	58,834.00	57,630.98	1,203.02
Other Purchased Services (400-500 series)	400.00		400.00		400.00
Supplies and Materials	4,750.00		4,750.00	4,646.29	103.71
Total Health Services	120,335.00	10,102.96	130,437.96	128,731.23	1,706.73

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: PETWAY ELEMENTARY SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Guidance:					
Salaries of Other Professional Staff	$ 163,626.00	$ 3,500.00	$ 167,126.00	$ 165,970.34	$ 1,155.66
Other Purchased Services (400-500 series)	1,786.00		1,786.00		1,786.00
Supplies and Materials	4,550.00	991.91	5,541.91	5,541.91	
Total Guidance	169,962.00	4,491.91	174,453.91	171,512.25	2,941.66
Educational Media Services/School Library:					
Salaries	96,185.00	627.38	96,812.38	96,812.38	
Supplies and Materials	11,900.00		11,900.00	11,824.33	75.67
Total Educational Media Services/School Library	108,085.00	627.38	108,712.38	108,636.71	75.67
Instructional Staff Training Services:					
Purchased Professional-Educational Services	7,000.00	(2,000.00)	5,000.00	1,841.80	3,158.20
Other Purchased Services (400-500 series)		2,165.30	2,165.30	1,065.30	1,100.00
Total Instructional Staff Training Services	7,000.00	165.30	7,165.30	2,907.10	4,258.20
Support Services-School Administration:					
Salaries of Principals/Asst. Principals/Prog Dir	200,307.00	21,000.00	221,307.00	220,332.00	975.00
Salaries of Secretarial and Clerical Assistants	74,713.00	7,500.00	82,213.00	79,979.91	2,233.09
Other Purchased Services (400-500 series)	5,310.00	85.03	5,395.03	1,832.13	3,562.90
Supplies and Materials	17,325.00	(4,321.43)	13,003.57	13,003.57	
Total Support Services-School Administration	297,655.00	24,263.60	321,918.60	315,147.61	6,770.99

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: PETWAY ELEMENTARY SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Custodial Services:					
Salaries of Non-Instructional Aides	$ 21,275.00	$ 1,000.00	$ 22,275.00	$ 21,765.02	$ 509.98
Total Custodial Services	21,275.00	1,000.00	22,275.00	21,765.02	509.98
Security:					
Salaries	22,485.00		22,485.00	20,003.91	2,481.09
General Supplies	2,800.00	7,500.00	10,300.00	10,245.49	54.51
Total Security	25,285.00	7,500.00	32,785.00	30,249.40	2,535.60
Total Undistributed Expenditures - Operation and Maintenance of Plant	46,560.00	8,500.00	55,060.00	52,014.42	3,045.58
Undistributed Expenditures Before Unallocated Benefits	777,555.00	49,151.15	826,706.15	807,175.33	19,530.82
Unallocated Benefits - Employee Benefits:					
Group Insurance	8,336.00		8,336.00	7,355.66	980.34
Social Security Contributions	56,138.00		56,138.00	40,610.07	15,527.93
Workmen's Compensation	26,462.00		26,462.00	26,462.00	
Health Benefits	911,460.00	(61,844.03)	849,615.97	858,747.06	(9,131.09)
Tuition Reimbursement	2,349.00		2,349.00	1,945.93	403.07
Other Employee Benefits	1,689.00		1,689.00	1,000.00	689.00
Total Unallocated Benefits - Employee Benefits	1,006,434.00	(61,844.03)	944,589.97	936,120.72	8,469.25
Total Undistributed Expenditures	1,783,989.00	(12,692.88)	1,771,296.12	1,743,296.05	28,000.07

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: PETWAY ELEMENTARY SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Total General Current Expense	$ 5,310,709.00	-	$ 5,310,709.00	$ 5,184,824.32	$ 125,884.68
Total School Based-Budget Expenditures	5,310,709.00	-	5,310,709.00	5,184,824.32	125,884.68
Other Financing Sources:					
Operating Transfer In	5,310,709.00	-	5,310,709.00	5,193,394.56	117,314.44
Total Other Financing Sources	5,310,709.00	-	5,310,709.00	5,193,394.56	117,314.44
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	8,570.24	8,570.24
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	$ 8,570.24	$ 8,570.24

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	$ 2,264,062.00	$ 95,608.91	$ 2,359,670.91	$ 2,359,670.91	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional-Educational Services	5,000.00		5,000.00	2,113.00	$ 2,887.00
Other Purchased Services (400-500 series)	15,500.00	4,624.83	20,124.83	20,124.83	
General Supplies	154,339.00	30,000.00	184,339.00	155,098.51	29,240.49
Textbooks	15,000.00	(15,000.00)			
Total Regular Programs - Instruction	2,453,901.00	115,233.74	2,569,134.74	2,537,007.25	32,127.49
Special Education - Instruction:					
Learning and/or Language Disabilities:					
Salaries of Teachers	186,728.00	5,500.00	192,228.00	190,790.00	1,438.00
Other Salaries for Instruction	99,309.00	1,500.00	100,809.00	88,690.99	12,118.01
Purchased Technical Services	750.00		750.00		750.00
General Supplies	10,380.00		10,380.00	8,435.71	1,944.29
Other Objects	900.00	259.54	1,159.54	1,159.54	
Total Learning and/or Language Disabilities	298,067.00	7,259.54	305,326.54	289,076.24	16,250.30

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Special Education - Instruction (Cont'd):					
Auditory Impairments:					
Salaries of Teachers	$ 72,604.00	$ (18,800.00)	$ 53,804.00	$ 53,768.45	$ 35.55
Other Salaries for Instruction	131,314.00	55,041.78	186,355.78	186,355.78	
Purchased Technical Services	2,500.00		2,500.00		2,500.00
Other Purchased Services (400-500 series)	800.00		800.00		800.00
General Supplies	3,660.00	646.40	4,306.40	4,306.40	
Textbooks	600.00		600.00		600.00
Other Objects	1,100.00		1,100.00	117.07	982.93
Total Auditory Impairments	212,578.00	36,888.18	249,466.18	244,547.70	4,918.48
Behavioral Disabilities:					
Salaries of Teachers	53,084.00	3,500.00	56,584.00	54,737.98	1,846.02
Other Salaries for Instruction	46,463.00	6,500.00	52,963.00	51,459.52	1,503.48
General Supplies		130.00	130.00	130.00	
Total Behavioral Disabilities	99,547.00	10,130.00	109,677.00	106,327.50	3,349.50
Resource Room/Resource Center:					
Salaries of Teachers	596,532.00	36,121.22	632,653.22	632,653.22	
Other Salaries for Instruction	64,302.00	(1,200.00)	63,102.00	63,097.50	4.50
General Supplies	13,400.00		13,400.00	11,163.09	2,236.91
Other Objects	2,400.00		2,400.00	58.52	2,341.48
Total Resource Room/Resource Center	676,634.00	34,921.22	711,555.22	706,972.33	4,582.89
Total Special Education - Instruction	1,286,826.00	89,198.94	1,376,024.94	1,346,923.77	29,101.17

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	$ 133,584.00	$ (22,000.00)	$ 111,584.00	$ 111,416.02	$ 167.98
General Supplies	2,000.00	272.92	2,272.92	2,272.92	
Total Basic Skills/Remedial - Instruction	135,584.00	(21,727.08)	113,856.92	113,688.94	167.98
Bilingual Education - Instruction:					
Salaries of Teachers	17,518.00	(17,518.00)			
Total Bilingual Education - Instruction	17,518.00	(17,518.00)	-	-	-
School-Sponsored Co/Extra-Curr. Activities - Instruction:					
Salaries	28,725.00		28,725.00	26,275.00	2,450.00
Supplies and Materials	250.00	24.13	274.13	274.13	
Other Objects	1,500.00	1,590.00	3,090.00	3,090.00	
Total School-Sponsored Co/Extra-Curr. Activities - Instruction	30,475.00	1,614.13	32,089.13	29,639.13	2,450.00
Before/After School Programs - Instruction					
Salaries of Teacher Tutors	13,440.00		13,440.00	7,993.75	5,446.25
Total Before/After School Programs - Instruction	13,440.00	-	13,440.00	7,993.75	5,446.25
Total Instruction	3,937,744.00	166,801.73	4,104,545.73	4,035,252.84	69,292.89

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures:					
Attendance and Social Work:					
Salaries	$ 44,151.00	$ (15,000.00)	$ 29,151.00	$ 27,272.62	$ 1,878.38
Salaries of Drop-Out Prevention Officer / Coordinators	7,683.00	500.00	8,183.00	7,743.45	439.55
Total Attendance and Social Work	51,834.00	(14,500.00)	37,334.00	35,016.07	2,317.93
Health Services:					
Salaries	73,175.00	3,000.00	76,175.00	75,539.16	635.84
Salaries of Social Services Coordinators	81,500.00	3,000.00	84,500.00	82,903.92	1,596.08
Other Purchased Services (400-500 series)	250.00	(250.00)			
Supplies and Materials	2,800.00	250.00	3,050.00	2,447.04	602.96
Total Health Services	157,725.00	6,000.00	163,725.00	160,890.12	2,834.88
Guidance:					
Salaries of Other Professional Staff	220,998.00	16,000.00	236,998.00	235,310.00	1,688.00
Other Salaries	80,001.00	2,000.00	82,001.00	81,753.96	247.04
Supplies and Materials	400.00		400.00		400.00
Total Guidance	301,399.00	18,000.00	319,399.00	317,063.96	2,335.04
Educational Media Services/School Library:					
Salaries	82,501.00	62.96	82,563.96	82,563.96	
Supplies and Materials	12,773.00		12,773.00	12,345.15	427.85
Total Educational Media Services/School Library	95,274.00	62.96	95,336.96	94,909.11	427.85

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Support Services-School Administration:					
Salaries of Principals/Asst. Principals/Prog Dir	$ 189,486.00	$ 27,529.22	$ 217,015.22	$ 217,015.22	
Salaries of Secretarial and Clerical Assistants	117,669.00		117,669.00	115,845.69	$ 1,823.31
Other Purchased Services (400-500 series)	4,060.00	34.17	4,094.17	1,688.58	2,405.59
Supplies and Materials	16,000.00	(15,000.00)	1,000.00		1,000.00
Total Support Services-School Administration	327,215.00	12,563.39	339,778.39	334,549.49	5,228.90
Custodial Services:					
Salaries of Non-Instructional Aides	8,765.00	1,500.00	10,265.00	9,118.56	1,146.44
General Supplies		603.84	603.84	603.84	
Total Custodial Services	8,765.00	2,103.84	10,868.84	9,722.40	1,146.44
Security:					
Salaries	70,939.00	4,757.71	75,696.71	75,696.71	
General Supplies	3,000.00		3,000.00	2,801.35	198.65
Total Security	73,939.00	4,757.71	78,696.71	78,498.06	198.65
Total Undistributed Expenditures - Operation and Maintenance of Plant	82,704.00	6,861.55	89,565.55	88,220.46	1,345.09

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Student Transportation Services:					
Contracted Services (Other than Between Home and School) - Vendors	$ 1,500.00		$ 1,500.00	$ 981.75	$ 518.25
Total Student Transportation Services	1,500.00	-	1,500.00	981.75	518.25
Undistributed Expenditures Before Unallocated Benefits	1,017,651.00	$ 28,987.90	1,046,638.90	1,031,630.96	15,007.94
Unallocated Benefits - Employee Benefits:					
Group Insurance	7,876.00	1,443.50	9,319.50	9,319.50	
Social Security Contributions	52,173.00	858.41	53,031.41	53,031.41	
Workmen's Compensation	31,808.00		31,808.00	31,808.00	
Health Benefits	1,090,669.00	(198,498.04)	892,170.96	994,833.93	(102,662.97)
Tuition Reimbursement	1,969.00	406.50	2,375.50	2,375.50	
Other Employee Benefits	2,119.00		2,119.00	1,000.00	1,119.00
Total Unallocated Benefits - Employee Benefits	1,186,614.00	(195,789.63)	990,824.37	1,092,368.34	(101,543.97)
Total Undistributed Expenditures	2,204,265.00	(166,801.73)	2,037,463.27	2,123,999.30	(86,536.03)
Total General Current Expense	6,142,009.00	-	6,142,009.00	6,159,252.14	(17,243.14)
Total School Based-Budget Expenditures	6,142,009.00	-	6,142,009.00	6,159,252.14	(17,243.14)

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
Other Financing Sources:					
Operating Transfer In	$ 6,142,009.00	-	$ 6,142,009.00	$ 6,186,374.71	$ (44,365.71)
Total Other Financing Sources	6,142,009.00	-	6,142,009.00	6,186,374.71	(44,365.71)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	27,122.57	27,122.57
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	$ 27,122.57	$ 27,122.57

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL					
EXPENDITURES:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten - Salaries of Teachers	$ 253,106.00	$ 7,500.00	$ 260,606.00	$ 258,876.12	$ 1,729.88
Grades 1-5 Salaries of Teachers	1,551,618.00	50,402.50	1,602,020.50	1,599,452.12	2,568.38
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	83,683.00	7,735.70	91,418.70	91,418.70	
Purchased Professional-Educational Services	7,600.00		7,600.00	1,196.00	6,404.00
Other Purchased Services (400-500 series)	19,931.00		19,931.00	17,386.80	2,544.20
General Supplies	167,477.00		167,477.00	158,057.14	9,419.86
Textbooks	6,000.00		6,000.00		6,000.00
Total Regular Programs - Instruction	2,089,415.00	65,638.20	2,155,053.20	2,126,386.88	28,666.32
Resource Room/Resource Center:					
Salaries of Teachers	355,933.00	14,412.14	370,345.14	370,345.14	
General Supplies	4,960.00		4,960.00		4,960.00
Textbooks	400.00		400.00		400.00
Other Objects	1,620.00		1,620.00		1,620.00
Total Resource Room/Resource Center	362,913.00	14,412.14	377,325.14	370,345.14	6,980.00
Autism:					
Salaries of Teachers	280,942.00	45,218.23	326,160.23	326,160.23	
Other Salaries for Instruction	472,611.00	111,500.00	584,111.00	573,727.03	10,383.97
Other Objects		681.04	681.04	681.04	
Total Autism	753,553.00	157,399.27	910,952.27	900,568.30	10,383.97

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
EXPENDITURES (CONT'D):					
Total Special Education - Instruction	$ 1,116,466.00	$ 171,811.41	$ 1,288,277.41	$ 1,270,913.44	$ 17,363.97
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	230,471.00	7,663.56	238,134.56	238,134.56	
General Supplies	2,500.00		2,500.00		2,500.00
Total Basic Skills/Remedial - Instruction	232,971.00	7,663.56	240,634.56	238,134.56	2,500.00
Bilingual Education - Instruction:					
Salaries of Teachers	56,677.00	3,500.00	60,177.00	59,190.98	986.02
General Supplies	1,250.00		1,250.00	432.96	817.04
Total Bilingual Education - Instruction	57,927.00	3,500.00	61,427.00	59,623.94	1,803.06
School-Sponsored Co/Extra-Curr. Activities - Instruction:					
Salaries	14,925.00		14,925.00	9,868.00	5,057.00
Supplies and Materials	3,757.00		3,757.00		3,757.00
Total School-Sponsored Co/Extra-Curr. Activities - Instruction	18,682.00	-	18,682.00	9,868.00	8,814.00
Total Instruction	3,515,461.00	248,613.17	3,764,074.17	3,704,926.82	59,147.35
Undistributed Expenditures:					
Attendance and Social Work:					
Salaries	38,586.00	1,800.00	40,386.00	38,974.57	1,411.43
Total Attendance and Social Work	38,586.00	1,800.00	40,386.00	38,974.57	1,411.43

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL					
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Health Services:					
Salaries	$ 54,177.00	$ 4,933.90	$ 59,110.90	$ 59,110.90	
Salaries of Social Services Coordinators	54,584.00	3,000.00	57,584.00	56,237.94	$ 1,346.06
Other Purchased Services (400-500 series)	200.00		200.00		200.00
Supplies and Materials	3,500.00		3,500.00	2,294.08	1,205.92
Total Health Services	112,461.00	7,933.90	120,394.90	117,642.92	2,751.98
Guidance:					
Salaries of Other Professional Staff	119,888.00	8,500.00	128,388.00	126,553.02	1,834.98
Supplies and Materials	1,500.00	(1,000.00)	500.00		500.00
Total Guidance	121,388.00	7,500.00	128,888.00	126,553.02	2,334.98
Educational Media Services/School Library:					
Salaries	85,197.00	5,000.00	90,197.00	55,645.24	34,551.76
Supplies and Materials	15,000.00	(1,000.00)	14,000.00	12,241.51	1,758.49
Total Educational Media Services/School Library	100,197.00	4,000.00	104,197.00	67,886.75	36,310.25
Instructional Staff Training Services:					
Other Purchased Services (400-500 series)		1,000.00	1,000.00	556.00	444.00
Total Instructional Staff Training Services	-	1,000.00	1,000.00	556.00	444.00

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL					
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Support Services-School Administration:					
Salaries of Principals/Asst. Principals/Prog Dir	$ 198,808.00		$ 198,808.00	$ 192,376.96	$ 6,431.04
Salaries of Secretarial and Clerical Assistants	71,368.00	$ 5,000.00	76,368.00	65,002.62	11,365.38
Purchased Professional and Technical Services		825.00	825.00	825.00	
Other Purchased Services (400-500 series)	5,686.00	1,127.92	6,813.92	5,206.38	1,607.54
Supplies and Materials	13,743.00		13,743.00	10,966.92	2,776.08
Total Support Services-School Administration	289,605.00	6,952.92	296,557.92	274,377.88	22,180.04
Custodial Services:					
Salaries of Non-Instructional Aides	27,543.00		27,543.00	20,119.56	7,423.44
Total Custodial Services	27,543.00	-	27,543.00	20,119.56	7,423.44
Security:					
Salaries	28,068.00		28,068.00	25,271.93	2,796.07
General Supplies	1,500.00		1,500.00	303.85	1,196.15
Total Security	29,568.00	-	29,568.00	25,575.78	3,992.22
Total Undistributed Expenditures - Operation and Maintenance of Plant	57,111.00	-	57,111.00	45,695.34	11,415.66
Undistributed Expenditures Before Unallocated Benefits	719,348.00	29,186.82	748,534.82	671,686.48	76,848.34

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

	Original Budget	Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL					
EXPENDITURES (CONT'D):					
Undistributed Expenditures (Cont'd):					
Unallocated Benefits - Employee Benefits:					
Group Insurance	$ 10,913.00	$ 3,262.72	$ 14,175.72	$ 14,175.72	
Social Security Contributions	62,743.00	6,514.91	69,257.91	69,257.91	
Workmen's Compensation	27,907.00		27,907.00	27,907.00	
Health Benefits	1,130,397.00	(288,255.65)	842,141.35	945,482.28	$ (103,340.93)
Tuition Reimbursement	2,965.00	678.03	3,643.03	3,643.03	
Other Employee Benefits	2,311.00		2,311.00	1,000.00	1,311.00
Total Unallocated Benefits - Employee Benefits	1,237,236.00	(277,799.99)	959,436.01	1,061,465.94	(102,029.93)
Total Undistributed Expenditures	1,956,584.00	(248,613.17)	1,707,970.83	1,733,152.42	(25,181.59)
Total General Current Expense	5,472,045.00	-	5,472,045.00	5,438,079.24	33,965.76
Total School Based-Budget Expenditures	5,472,045.00	-	5,472,045.00	5,438,079.24	33,965.76
Other Financing Sources:					
Operating Transfer In	5,472,045.00	-	5,472,045.00	5,439,513.92	32,531.08
Total Other Financing Sources	5,472,045.00	-	5,472,045.00	5,439,513.92	32,531.08
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	1,434.68	1,434.68
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	$ 1,434.68	$ 1,434.68

SPECIAL REVENUE FUND

CITY OF VINELAND SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
For the Fiscal Year Ended June 30, 2012

	Total Forward EX. E-1A	Preschool Education Aid	Title I Current Year 2011-2012 Incl. Carry-Over	Title I Extension 2010-2011	Title I SIA-A Extension 2010-2011	Totals 2012
REVENUES:						
Local Sources	$ 88,743.69					$ 88,743.69
State Sources	908,163.67	$ 18,296,602.77				19,204,766.44
Federal Sources	5,368,919.79		$ 3,424,533.35	$ 455,770.40	$ 17,337.90	9,266,561.44
Total Revenues	6,365,827.15	18,296,602.77	3,424,533.35	455,770.40	17,337.90	28,560,071.57
EXPENDITURES:						
Instruction:						
Salaries of Teachers	927,591.70	2,135,795.69	18,675.00	65,981.25		3,148,043.64
Other Salaries for Instruction	143,932.21	664,388.87				808,321.08
Purchased Professional-Educational Services	280,021.61		625,398.51			905,420.12
Other Purchased Services	183,800.07	3,200.00				187,000.07
General Supplies	1,047,562.88	380,743.76	101,854.73	377,680.09	17,337.90	1,925,179.36
Textbooks	46,821.95					46,821.95
Other Objects	5,271.66	12,737.50				18,009.16
Total Instruction	2,635,002.08	3,196,865.82	745,928.24	443,661.34	17,337.90	7,038,795.38
Support Services:						
Salaries of Supervisors of Instruction	129,284.96	96,883.02				226,167.98
Salaries of Program Directors	4,072.50	171,931.69				176,004.19
Salaries of Other Professional Staff	726,012.82	587,795.08				1,313,807.90
Salaries of Secretarial and Clerical Assistants	52,576.21	199,838.01				252,414.22
Other Salaries	133,328.67	703,419.84	43,159.88			879,908.39
Personal Services-Employee Benefits	439,752.46	1,413,920.25	195,654.76	5,207.67		2,054,535.14
Purchased Educational Services - Contracted Pre-K		11,009,788.89				11,009,788.89
Purchased Professional-Educational Services	186,039.09		280,649.91			466,689.00
Other Purchased Professional Services	70,028.00	161,462.00				231,490.00
Purchased Technical Services	308,124.60					308,124.60
Rentals		203,729.02				203,729.02
Contr. Serv.-Trans. (Bet. Home & Sch.)		1,072,842.00				1,072,842.00
Contr. Serv.-Trans. (Wrap Around Services)	5,156.58					5,156.58
Contr. Serv.-Trans. (Field Trips)	28,182.00					28,182.00
Travel	13,582.08	1,098.16	3,030.73	1,650.00		19,360.97
Other Purchased Services	59,388.61	15,467.56	2,215.00			77,071.17
Supplies & Materials	744,662.36	353,475.19	61,734.10	5,251.39		1,165,123.04
Total Support Services	2,900,190.94	15,991,650.71	586,444.38	12,109.06	-	19,490,395.09
Facilities Acquisition and Construction Services:						
Instructional Equipment	29,600.24	112,383.94				141,984.18
Noninstructional Equipment	334,324.39	8,052.30				342,376.69
Total Facilities Acquisition and Construction Services	363,924.63	120,436.24	-	-	-	484,360.87
Total Expenditures	5,899,117.65	19,308,952.77	1,332,372.62	455,770.40	17,337.90	27,013,551.34
Other Financing Sources (Uses):						
Operating Transfer In (Out):						
Transfer from General Fund		1,012,350.00				1,012,350.00
Contribution to School-Based Budgets	(466,709.50)		(2,092,160.73)			(2,558,870.23)
Total Other Financing Sources (Uses)	(466,709.50)	1,012,350.00	(2,092,160.73)	-	-	(1,546,520.23)
Total Outflows	6,365,827.15	18,296,602.77	3,424,533.35	455,770.40	17,337.90	28,560,071.57
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-	-

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Special Revenue Func
Combining Schedule of Program Revenues and Expenditures - Budgetary Basi
For the Fiscal Year Ended June 30, 2012

	Total Carried Forward	I. D. E. A. Basic 2011-2012 Incl. Carry-Over	I. D. E. A. Basic Extension 2010-2011	I. D. E. A. Preschool Incentive 2011-2012 Incl. Carry-Over	I.D.E.A. ARRA 2011-2012	Preschool ARRA 2011-2012	Total Brought Forward EX. E-1B
REVENUES:							
Local Sources	$ 88,743.69						$ 88,743.69
State Sources	908,163.67						908,163.67
Federal Sources	5,368,919.79	$ 2,717,168.71	$ 986,907.90	$ 99,577.00	$ 137,147.79	$ 17,646.33	1,410,472.06
Total Revenues	6,365,827.15	2,717,168.71	986,907.90	99,577.00	137,147.79	17,646.33	2,407,379.42
EXPENDITURES:							
Instruction:							
Salaries of Teachers	927,591.70	424,947.10	67,006.25	58,245.00			377,393.35
Other Salaries for Instruction	143,932.21	67,859.29	63,648.26				12,424.66
Purchased Professional-Educational Services	280,021.61						280,021.61
Other Purchased Services	183,800.07	183,800.07					
General Supplies	1,047,562.88	506,619.18	70,743.72		59,930.49	14,233.87	396,035.62
Textbooks	46,821.95						46,821.95
Other Objects	5,271.66						5,271.66
Total Instruction	2,635,002.08	1,183,225.64	201,398.23	58,245.00	59,930.49	14,233.87	1,117,968.85
Support Services:							
Salaries of Supervisors of Instruction	129,284.96	95,941.12	17,443.84				15,900.00
Salaries of Program Directors	4,072.50						4,072.50
Salaries of Other Professional Staff	726,012.82	548,612.33	50,653.25				126,747.24
Salaries of Secretarial and Clerical Assistants	52,576.21	24,940.23		27,635.98			
Other Salaries	133,328.67	36,688.41					96,640.26
Personal Services-Employee Benefits	439,752.46	278,137.48	45,123.10	13,696.02			102,795.86
Purchased Professional-Educational Services	186,039.09						186,039.09
Other Purchased Professional Services	70,028.00						70,028.00
Purchased Technical Services	308,124.60	213,759.90	94,364.70				
Contr. Serv.-Trans. (Wrap Around Services)	5,156.58						5,156.58
Contr. Serv.-Trans. (Field Trips)	28,182.00						28,182.00
Travel	13,582.08	2,905.33	248.00				10,428.75
Other Purchased Services	59,388.61	20,644.19	19,465.22				19,279.20
Supplies & Materials	744,662.36	290,332.83	239,363.18		77,217.30	3,412.46	134,336.59
Total Support Services	2,900,190.94	1,511,961.82	466,661.29	41,332.00	77,217.30	3,412.46	799,606.07
Facilities Acquisition and Construction Services							
Instructional Equipment	29,600.24	21,981.25	7,618.99				
Noninstructional Equipment	334,324.39		311,229.39				23,095.00
Total Facilities Acquisition and Construction Services	363,924.63	21,981.25	318,848.38	-	-	-	23,095.00
Total Expenditures	5,899,117.65	2,717,168.71	986,907.90	99,577.00	137,147.79	17,646.33	1,940,669.92
Other Financing Sources (Uses):							
Operating Transfer In (Out):							
Contribution to School-Based Budgets	(466,709.50)						(466,709.50)
Total Other Financing Sources (Uses)	(466,709.50)	-	-	-	-	-	(466,709.50)
Total Outflows	6,365,827.15	2,717,168.71	986,907.90	99,577.00	137,147.79	17,646.33	2,407,379.42
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses	-	-	-	-	-	-	-

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
For the Fiscal Year Ended June 30, 2012

	Total Carried Forward	Title I ARRA 2009-2012	Title I ARRA SIA 2009-2012	Title III 2011-2012 Incl. Carry-Over	Title III Extension 2010-2011	Total Brought Forward EX. E-1C
REVENUES:						
Local Sources	$ 88,743.69					$ 88,743.69
State Sources	908,163.67					908,163.67
Federal Sources	1,410,472.06	$ 239,384.47	$ 1,035.21	$ 254,493.85	$ 15,272.29	900,286.24
Total Revenues	2,407,379.42	239,384.47	1,035.21	254,493.85	15,272.29	1,897,193.60
EXPENDITURES:						
Instruction:						
Salaries of Teachers	377,393.35	30,406.25		110,279.33	13,443.00	223,264.77
Other Salaries for Instruction	12,424.66					12,424.66
Purchased Professional-Educational Services	280,021.61					280,021.61
General Supplies	396,035.62	188,895.29	1,035.21	117,763.34		88,341.78
Textbooks	46,821.95					46,821.95
Other Objects	5,271.66					5,271.66
Total Instruction	1,117,968.85	219,301.54	1,035.21	228,042.67	13,443.00	656,146.43
Support Services:						
Salaries of Supervisors of Instruction	15,900.00					15,900.00
Salaries of Program Directors	4,072.50					4,072.50
Salaries of Other Professional Staff	126,747.24					126,747.24
Other Salaries	96,640.26					96,640.26
Personal Services-Employee Benefits	102,795.86	1,405.69		26,451.18	1,829.29	73,109.70
Purchased Professional-Educational Services	186,039.09	1,170.00				184,869.09
Other Purchased Professional Services	70,028.00					70,028.00
Contr. Serv.-Trans. (Wrap Around Services)	5,156.58					5,156.58
Contr. Serv.-Trans. (Field Trips)	28,182.00					28,182.00
Travel	10,428.75					10,428.75
Other Purchased Services	19,279.20					19,279.20
Supplies & Materials	134,336.59	17,507.24				116,829.35
Total Support Services	799,606.07	20,082.93	-	26,451.18	1,829.29	751,242.67
Facilities Acquisition and Construction Services:						
Noninstructional Equipment	23,095.00					23,095.00
Total Facilities Acquisition and Construction Services	23,095.00	-	-	-	-	23,095.00
Total Expenditures	1,940,669.92	239,384.47	1,035.21	254,493.85	15,272.29	1,430,484.10
Other Financing Sources (Uses):						
Operating Transfer In (Out):						
Contribution to School-Based Budgets	(466,709.50)					(466,709.50)
Total Other Financing Sources (Uses)	(466,709.50)	-	-	-	-	(466,709.50)
Total Outflows	2,407,379.42	239,384.47	1,035.21	254,493.85	15,272.29	1,897,193.60
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-	-

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
For the Fiscal Year Ended June 30, 2012

	Total Carried Forward	Title IIA 2011-2012 Incl. Carry-Over	Title IIA Extension	Title IID Extension	Adult Basic Skills 2011-2012	Perkins Vocational And Technical Education - Secondary	Total Brought Forward EX. E-1D
REVENUES:							
Local Sources	$ 88,743.69						$ 88,743.69
State Sources	908,163.67						908,163.67
Federal Sources	900,286.24	$ 611,492.59	$ 64,047.79	$ 9,893.00	$ 75,199.50	$ 77,739.85	61,913.51
Total Revenues	1,897,193.60	611,492.59	64,047.79	9,893.00	75,199.50	77,739.85	1,058,820.87
EXPENDITURES:							
Instruction:							
Salaries of Teachers	223,264.77		31,193.75		30,409.00		161,662.02
Other Salaries for Instruction	12,424.66				4,279.92		8,144.74
Purchased Professional-Educational Services	280,021.61						280,021.61
General Supplies	88,341.78				625.00	70,601.34	17,115.44
Textbooks	46,821.95						46,821.95
Other Objects	5,271.66					3,463.56	1,808.10
Total Instruction	656,146.43	-	31,193.75	-	35,313.92	74,064.90	515,573.86
Support Services:							
Salaries of Supervisors of Instruction	15,900.00						15,900.00
Salaries of Program Directors	4,072.50						4,072.50
Salaries of Other Professional Staff	126,747.24				1,537.50		125,209.74
Other Salaries	96,640.26				22,846.14		73,794.12
Personal Services-Employee Benefits	73,109.70		2,822.04		15,501.94		54,785.72
Purchased Professional-Educational Services	184,869.09	143,428.09	21,100.00	9,893.00			10,448.00
Other Purchased Professional Services	70,028.00						70,028.00
Contr. Serv.-Trans. (Wrap Around Services)	5,156.58						5,156.58
Contr. Serv.-Trans. (Field Trips)	28,182.00						28,182.00
Travel	10,428.75	1,175.00	8,932.00				321.75
Other Purchased Services	19,279.20	180.00				3,674.95	15,424.25
Supplies & Materials	116,829.35						116,829.35
Total Support Services	751,242.67	144,783.09	32,854.04	9,893.00	39,885.58	3,674.95	520,152.01
Facilities Acquisition and Construction Services:							
Noninstructional Equipment	23,095.00						23,095.00
Total Facilities Acquisition and Construction Services	23,095.00	-	-	-	-	-	23,095.00
Total Expenditures	1,430,484.10	144,783.09	64,047.79	9,893.00	75,199.50	77,739.85	1,058,820.87
Other Financing Sources (Uses):							
Operating Transfer In (Out):							
Contribution to School-Based Budgets	(466,709.50)	(466,709.50)					
Total Other Financing Sources (Uses)	(466,709.50)	(466,709.50)	-	-	-	-	-
Total Outflows	1,897,193.60	611,492.59	64,047.79	9,893.00	75,199.50	77,739.85	1,058,820.87
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-	-	-

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
For the Fiscal Year Ended June 30, 2012

	Total Carried Forward	21st Century Community Learning Ctr Grant	WIA Out of School Youth Program	Pilot Mentoring Program	Handicapped Persons Recreational Opportunity Act	Family Friendly Center	Total Brought Forward EX. E-1E
REVENUES:							
Local Sources	$ 88,743.69						$ 88,743.69
State Sources	908,163.67			$ 20,384.63	$ 6,164.68	$ 45,463.00	836,151.36
Federal Sources	61,913.51	$ 61,324.83	$ 588.68				
Total Revenues	1,058,820.87	61,324.83	588.68	20,384.63	6,164.68	45,463.00	924,895.05
EXPENDITURES:							
Instruction:							
Salaries of Teachers	161,662.02	18,162.50		19,059.00		25,912.50	98,528.02
Other Salaries for Instruction	8,144.74	8,144.74					
Purchased Professional-Educational Services	280,021.61						280,021.61
General Supplies	17,115.44					7,475.76	9,639.68
Textbooks	46,821.95						46,821.95
Other Objects	1,808.10				1,808.10		
Total Instruction	515,573.86	26,307.24	-	19,059.00	1,808.10	33,388.26	435,011.26
Support Services:							
Salaries of Supervisors of Instruction	15,900.00	15,900.00					
Salaries of Program Directors	4,072.50					4,072.50	
Salaries of Other Professional Staff	125,209.74					5,050.00	120,159.74
Other Salaries	73,794.12						73,794.12
Personal Services-Employee Benefits	54,785.72	3,693.34		1,325.63		2,952.24	46,814.51
Purchased Professional-Educational Services	10,448.00						10,448.00
Other Purchased Professional Services	70,028.00						70,028.00
Contr. Serv.-Trans. (Wrap Around Services)	5,156.58				4,356.58		800.00
Contr. Serv.-Trans. (Field Trips)	28,182.00						28,182.00
Travel	321.75						321.75
Other Purchased Services	15,424.25	15,424.25					
Supplies & Materials	116,829.35		588.68				116,240.67
Total Support Services	520,152.01	35,017.59	588.68	1,325.63	4,356.58	12,074.74	466,788.79
Facilities Acquisition and Construction Services:							
Noninstructional Equipment	23,095.00						23,095.00
Total Facilities Acquisition and Construction Services	23,095.00	-	-	-	-	-	23,095.00
Total Expenditures	1,058,820.87	61,324.83	588.68	20,384.63	6,164.68	45,463.00	924,895.05
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-	-

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
For the Fiscal Year Ended June 30, 2012

		N.J. Nonpublic Handicapped Services, Ch. 193, L. 1977			N.J. Nonpublic Auxiliary Services, Ch. 192, L. 1977				
	Total Carried Forward	Supplementary Instruction	Examination and Classification	Corrective Speech	Compensatory Education	English as a Second Language	Transportation	Home Instruction	Total Brought Forward EX. E-1F
REVENUES:									
Local Sources	$ 88,743.69								$ 88,743.69
State Sources	836,151.36	$ 35,776.86	$ 42,838.98	$ 42,653.30	$ 149,368.26	$ 5,516.86	$ 28,182.00	$ 3,867.35	527,947.75
Total Revenues	924,895.05	35,776.86	42,838.98	42,653.30	149,368.26	5,516.86	28,182.00	3,867.35	616,691.44
EXPENDITURES:									
Instruction:									
Salaries of Teachers	98,528.02								98,528.02
Purchased Professional-Educational Services	280,021.61	35,776.86	42,838.98	42,653.30	149,368.26	5,516.86		3,867.35	
General Supplies	9,639.68								9,639.68
Textbooks	46,821.95								46,821.95
Total Instruction	435,011.26	35,776.86	42,838.98	42,653.30	149,368.26	5,516.86	-	3,867.35	154,989.65
Support Services:									
Salaries of Other Professional Staff	120,159.74								120,159.74
Other Salaries	73,794.12								73,794.12
Personal Services-Employee Benefits	46,814.51								46,814.51
Purchased Professional-Educational Services	10,448.00								10,448.00
Other Purchased Professional Services	70,028.00								70,028.00
Contr. Serv.-Trans. (Wrap Around Services)	800.00								800.00
Contr. Serv.-Trans. (Field Trips)	28,182.00						28,182.00		
Travel	321.75								321.75
Supplies & Materials	116,240.67								116,240.67
Total Support Services	466,788.79	-	-	-	-	-	28,182.00	-	438,606.79
Facilities Acquisition and Construction Services:									
Noninstructional Equipment	23,095.00								23,095.00
Total Facilities Acquisition and Construction Services	23,095.00	-	-	-	-	-	-	-	23,095.00
Total Expenditures	924,895.05	35,776.86	42,838.98	42,653.30	149,368.26	5,516.86	28,182.00	3,867.35	616,691.44
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-	-	-	-

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
For the Fiscal Year Ended June 30, 2012

	Total Carried Forward	N.J. Nonpublic Textbook Aid, Ch. 194 L.1979	N.J. Nonpublic Nursing	NJ Youth Corps	Governors School of Excellence	Total Brought Forward EX. E-1G
REVENUES:						
Local Sources	$ 88,743.69					$ 88,743.69
State Sources	527,947.75	$ 46,821.95	$ 70,028.00	$ 397,378.82	$ 728.98	12,990.00
Total Revenues	616,691.44	46,821.95	70,028.00	397,378.82	728.98	101,733.69
EXPENDITURES:						
Instruction:						
Salaries of Teachers	98,528.02			97,890.52		637.50
Other Salaries for Instruction	-					
General Supplies	9,639.68			4,613.74	728.98	4,296.96
Textbooks	46,821.95	46,821.95				
Total Instruction	154,989.65	46,821.95	-	102,504.26	728.98	4,934.46
Support Services:						
Salaries of Other Professional Staff	120,159.74			120,159.74		
Other Salaries	73,794.12			73,794.12		
Personal Services-Employee Benefits	46,814.51			46,761.28		53.23
Purchased Professional-Educational Services	10,448.00			6,350.00		4,098.00
Other Purchased Professional Services	70,028.00		70,028.00			
Contr. Serv.-Trans. (Wrap Around Services)	800.00					800.00
Travel	321.75			321.75		
Supplies & Materials	116,240.67			24,392.67		91,848.00
Total Support Services	438,606.79	-	70,028.00	271,779.56	-	96,799.23
Facilities Acquisition and Construction Services:						
Noninstructional Equipment	23,095.00			23,095.00		
Total Facilities Acquisition and Construction Services	23,095.00	-	-	23,095.00	-	-
Total Expenditures	616,691.44	46,821.95	70,028.00	397,378.82	728.98	101,733.69
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
For the Fiscal Year Ended June 30, 2012

	Total Carried Forward	Miscellaneous Local Revenue Sources			Vineland Municipal Alliance Program
		Lenfest Foundation	Other Misc. Local Revenue Sources	NJSBAIG Safety Grant Program	
REVENUES:					
Local Sources	$ 88,743.69	$ 787.64	$ 6,500.05	$ 81,456.00	
State Sources	12,990.00				$ 12,990.00
Total Revenues	101,733.69	787.64	6,500.05	81,456.00	12,990.00
EXPENDITURES:					
Instruction:					
Salaries of Teachers	637.50		637.50		
General Supplies	4,296.96	787.64	3,509.32		
Total Instruction	4,934.46	787.64	4,146.82	-	-
Support Services:					
Personal Services-Employee Benefits	53.23		53.23		
Purchased Professional-Educational Services	4,098.00		1,500.00		2,598.00
Contr. Serv.-Trans. (Wrap Around Services)	800.00		800.00		
Supplies & Materials	91,848.00			81,456.00	10,392.00
Total Support Services	96,799.23	-	2,353.23	81,456.00	12,990.00
Total Expenditures	101,733.69	787.64	6,500.05	81,456.00	12,990.00
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
Special Revenue Fund
Schedule of Preschool Education Aid Expenditures
Preschool - All Programs
Budgetary Basis
For the Fiscal Year Ended June 30, 2012

	Budget	Actual	Variance
EXPENDITURES:			
Instruction:			
Salaries of Teachers	$ 2,136,976.00	$ 2,135,795.69	$ 1,180.31
Other Salaries for Instruction	666,430.00	664,388.87	2,041.13
Other Purchased Services (400-500 series)	15,000.00	3,200.00	11,800.00
General Supplies	395,975.00	380,743.76	15,231.24
Other Objects	20,000.00	12,737.50	7,262.50
Total Instruction	3,234,381.00	3,196,865.82	37,515.18
Support Services:			
Salaries of Program Directors	98,267.00	96,883.02	1,383.98
Salaries of Supervisors of Instruction	194,801.00	171,931.69	22,869.31
Salaries of Other Professional Staff	594,821.00	587,795.08	7,025.92
Salaries of Secretarial and Clerical Assistants	203,003.00	199,838.01	3,164.99
Other Salaries	333,090.00	323,179.01	9,910.99
Salaries of Community Parent Involvement Spec.	63,126.00	53,515.70	9,610.30
Salaries of Master Teachers	378,469.00	326,725.13	51,743.87
Personal Services - Employee Benefits	1,454,401.00	1,413,920.25	40,480.75
Purchased Educational Services - Contracted Pre-K	11,070,925.00	10,981,888.89	89,036.11
Purchased Professional - Educational Services	40,000.00	27,900.00	12,100.00
Other Purchased Professional Services	189,833.00	161,462.00	28,371.00
Rentals	225,000.00	203,729.02	21,270.98
Contr. Serv.-Trans. (Bet. Home & Sch.)	1,282,372.00	1,072,842.00	209,530.00
Travel	5,500.00	1,098.16	4,401.84
Other Purchased Services (400-500 series)	20,000.00	15,467.56	4,532.44
Supplies and Materials	374,635.00	353,475.19	21,159.81
Total Support Services	16,528,243.00	15,991,650.71	536,592.29
Facilities Acquisition and Construction Services:			
Instructional Equipment	115,000.00	112,383.94	2,616.06
Noninstructional Equipment	35,000.00	8,052.30	26,947.70
Total Facilities Acquisition and Construction Services	150,000.00	120,436.24	29,563.76
Total Expenditures	$ 19,912,624.00	$ 19,308,952.77	$ 603,671.23

Calculation of Budget & Carryover

Total 2011-12 Preschool Education Aid Allocation	$ 17,614,890.00
Add: Actual Preschool Education Aid Carryover June 30, 2011	3,148,189.26
Less: Enrollment Adjustment from 2010-11 ASSA	-
Add: Budgeted Transfer from General Fund	1,012,350.00
Total Funds Available for 2011-12 Budget	21,775,429.26
Less: 2011-12 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	19,912,624.00
Available and Unbudgeted Funds as of June 30, 2012	1,862,805.26
Add: June 30, 2012 Unexpended Preschool Education Aid	603,671.23
2011-12 Actual Carryover - Preschool Education Aid	$ 2,466,476.49
2011-12 Preschool Education Aid Carryover Budgeted in 2012-13	$ 2,119,266.00

CITY OF VINELAND BOARD OF EDUCATION
Special Revenue Fund
Schedule of Preschool Education Aid Expenditures
Preschool - All Programs
Budgetary Basis
For the Fiscal Year Ended June 30, 2012

EXPENDITURES:	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instruction:					
Salaries of Teachers	$ 2,091,976.00	$ 45,000.00	$ 2,136,976.00	$ 2,135,795.69	$ 1,180.31
Other Salaries for Instruction	637,430.00	29,000.00	666,430.00	664,388.87	2,041.13
Other Purchased Services (400-500 series)	15,000.00		15,000.00	3,200.00	11,800.00
General Supplies	238,975.00	157,000.00	395,975.00	380,743.76	15,231.24
Other Objects	20,000.00		20,000.00	12,737.50	7,262.50
Total Instruction	3,003,381.00	231,000.00	3,234,381.00	3,196,865.82	37,515.18
Support Services:					
Salaries of Program Directors	98,267.00		98,267.00	96,883.02	1,383.98
Salaries of Supervisors of Instruction	209,801.00	(15,000.00)	194,801.00	171,931.69	22,869.31
Salaries of Other Professional Staff	661,821.00	(67,000.00)	594,821.00	587,795.08	7,025.92
Salaries of Secretarial and Clerical Assistants	178,003.00	25,000.00	203,003.00	199,838.01	3,164.99
Other Salaries	258,090.00	75,000.00	333,090.00	323,179.01	9,910.99
Salaries of Community Parent Involvement Spec.	53,126.00	10,000.00	63,126.00	53,515.70	9,610.30
Salaries of Master Teachers	378,469.00		378,469.00	326,725.13	51,743.87
Personal Services - Employee Benefits	1,714,401.00	(260,000.00)	1,454,401.00	1,413,920.25	40,480.75
Purchased Educational Services - Contracted Pre-K	10,847,925.00	223,000.00	11,070,925.00	10,981,888.89	89,036.11
Purchased Professional - Educational Services	20,000.00	20,000.00	40,000.00	27,900.00	12,100.00
Other Purchased Professional Services	189,833.00		189,833.00	161,462.00	28,371.00
Rentals	25,000.00	200,000.00	225,000.00	203,729.02	21,270.98
Contr. Serv.-Trans. (Bet. Home & Sch.)	2,057,372.00	(775,000.00)	1,282,372.00	1,072,842.00	209,530.00
Travel	7,500.00	(2,000.00)	5,500.00	1,098.16	4,401.84
Other Purchased Services (400-500 series)		20,000.00	20,000.00	15,467.56	4,532.44
Supplies and Materials	204,635.00	170,000.00	374,635.00	353,475.19	21,159.81
Total Support Services	16,904,243.00	(376,000.00)	16,528,243.00	15,991,650.71	536,592.29

(Continued)

CITY OF VINELAND BOARD OF EDUCATION
Special Revenue Fund
Schedule of Preschool Education Aid Expenditures
Preschool - All Programs
Budgetary Basis
For the Fiscal Year Ended June 30, 2012

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
EXPENDITURES (CONT'D):					
Facilities Acquisition and Construction Services:					
Instructional Equipment		$ 115,000.00	$ 115,000.00	$ 112,383.94	$ 2,616.06
Noninstructional Equipment	$ 5,000.00	30,000.00	35,000.00	8,052.30	26,947.70
Total Facilities Acquisition and Construction Services	5,000.00	145,000.00	150,000.00	120,436.24	29,563.76
Total Expenditures	$ 19,912,624.00	-	$ 19,912,624.00	$ 19,308,952.77	$ 603,671.23

Calculation of Budget & Carryover

Total 2011-12 Preschool Education Aid Allocation	$ 17,614,890.00
Add: Actual Preschool Education Aid Carryover June 30, 2011	3,148,189.26
Less: Enrollment Adjustment from 2010-11 ASSA	-
Add: Budgeted Transfer from General Fund	1,012,350.00
Total Funds Available for 2011-12 Budget	21,775,429.26
Less: 2011-12 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	19,912,624.00
Available and Unbudgeted Funds as of June 30, 2012	1,862,805.26
Add: June 30, 2012 Unexpended Preschool Education Aid	603,671.23
2011-12 Actual Carryover - Preschool Education Aid	$ 2,466,476.49
2011-12 Preschool Education Aid Carryover Budgeted in 2012-13	$ 2,119,266.00

CITY OF VINELAND BOARD OF EDUCATION
Special Revenue Fund
Schedule of Preschool Education Aid Expenditures
Preschool - Full Day 3 Yr. & 4 Yr. - Regular
Budgetary Basis
For the Fiscal Year Ended June 30, 2012

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
EXPENDITURES:					
Instruction:					
Salaries of Teachers	$ 2,010,719.87	$ 43,252.00	$ 2,053,971.87	$ 2,063,036.15	$ (9,064.28)
Other Salaries for Instruction	612,671.07	27,874.00	640,545.07	641,755.32	(1,210.25)
Other Purchased Services (400-500 series)	14,417.37		14,417.37	3,090.99	11,326.38
General Supplies	229,692.78	150,902.00	380,594.78	367,773.07	12,821.71
Other Objects	19,223.16		19,223.16	12,303.58	6,919.58
Total Instruction	2,886,724.25	222,028.00	3,108,752.25	3,087,959.11	20,793.14
Support Services:					
Salaries of Program Directors	94,450.13		94,450.13	93,582.53	867.60
Salaries of Supervisors of Instruction	201,651.95	(14,417.00)	187,234.95	166,074.54	21,160.41
Salaries of Other Professional Staff	636,114.68	(64,398.00)	571,716.68	567,770.83	3,945.85
Salaries of Secretarial and Clerical Assistants	171,089.04	24,029.00	195,118.04	193,030.19	2,087.85
Other Salaries	248,065.32	72,087.00	320,152.32	312,169.36	7,982.96
Salaries of Community Parent Involvement Spec.	51,062.49	9,612.00	60,674.49	51,692.60	8,981.89
Salaries of Master Teachers	363,768.58		363,768.58	315,594.68	48,173.90
Personal Services - Employee Benefits	1,647,810.57	(249,901.00)	1,397,909.57	1,365,752.63	32,156.94
Purchased Educational Services - Contracted Pre-K	10,426,571.98	214,338.00	10,640,909.98	10,607,772.02	33,137.96
Purchased Professional - Educational Services	19,223.16	19,223.00	38,446.16	26,949.54	11,496.62
Other Purchased Professional Services	182,459.54		182,459.54	155,961.52	26,498.02
Rentals	24,028.95	192,232.00	216,260.95	196,788.64	19,472.31
Contr. Serv.-Trans. (Bet. Home & Sch.)	1,977,459.95	(744,899.00)	1,232,560.95	1,036,293.80	196,267.15
Travel	7,208.69	(1,922.00)	5,286.69	1,060.75	4,225.94
Other Purchased Services (400-500 series)		19,223.00	19,223.00	14,940.63	4,282.37
Supplies and Materials	196,686.61	163,397.00	360,083.61	341,433.45	18,650.16
Total Support Services	16,247,651.64	(361,396.00)	15,886,255.64	15,446,867.71	439,387.93
Facilities Acquisition and Construction Services:					
Instructional Equipment		110,533.00	110,533.00	108,555.39	1,977.61
Noninstructional Equipment	4,805.79	28,835.00	33,640.79	7,777.98	25,862.81
Total Facilities Acquisition and Construction Services	4,805.79	139,368.00	144,173.79	116,333.37	27,840.42
Total Program Expenditures	$ 19,139,181.68	-	$ 19,139,181.68	$ 18,651,160.19	$ 488,021.49

CITY OF VINELAND SCHOOL DISTRICT
Special Revenue Fund
Schedule of Preschool Education Aid Expenditures
Preschool - Special Education Inclusion Classroom Costs
Budgetary Basis
For the Fiscal Year Ended June 30, 2012

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
EXPENDITURES:					
Instruction:					
Salaries of Teachers	$ 81,256.13	$ 1,748.00	$ 83,004.13	$ 72,759.54	$ 10,244.59
Other Salaries for Instruction	24,758.93	1,126.00	25,884.93	22,633.55	3,251.38
Other Purchased Services (400-500 series)	582.63		582.63	109.01	473.62
General Supplies	9,282.22	6,098.00	15,380.22	12,970.69	2,409.53
Other Objects	776.84		776.84	433.92	342.92
Total Instruction	116,656.75	8,972.00	125,628.75	108,906.71	16,722.04
Support Services:					
Salaries of Program Directors	3,816.87		3,816.87	3,300.49	516.38
Salaries of Supervisors of Instruction	8,149.05	(583.00)	7,566.05	5,857.15	1,708.90
Salaries of Other Professional Staff	25,706.32	(2,602.00)	23,104.32	20,024.25	3,080.07
Salaries of Secretarial and Clerical Assistants	6,913.96	971.00	7,884.96	6,807.82	1,077.14
Other Salaries	10,024.68	2,913.00	12,937.68	11,009.65	1,928.03
Salaries of Community Parent Involvement Spec.	2,063.51	388.00	2,451.51	1,823.10	628.41
Salaries of Master Teachers	14,700.42		14,700.42	11,130.45	3,569.97
Personal Services - Employee Benefits	66,590.43	(10,099.00)	56,491.43	48,167.62	8,323.81
Purchased Educational Services - Contracted Pre-K	421,353.02	8,662.00	430,015.02	374,116.87	55,898.15
Purchased Professional - Educational Services	776.84	777.00	1,553.84	950.46	603.38
Other Purchased Professional Services	7,373.46		7,373.46	5,500.48	1,872.98
Rentals	971.05	7,768.00	8,739.05	6,940.38	1,798.67
Contr. Serv.-Trans. (Bet. Home & Sch.)	79,912.05	(30,101.00)	49,811.05	36,548.20	13,262.85
Travel	291.31	(78.00)	213.31	37.41	175.90
Other Purchased Services (400-500 series)		777.00	777.00	526.93	250.07
Supplies and Materials	7,948.39	6,603.00	14,551.39	12,041.74	2,509.65
Total Support Services	656,591.36	(14,604.00)	641,987.36	544,783.00	97,204.36
Facilities Acquisition and Construction Services:					
Instructional Equipment		4,467.00	4,467.00	3,828.55	638.45
Noninstructional Equipment	194.21	1,165.00	1,359.21	274.32	1,084.89
Total Facilities Acquisition and Construction Services	194.21	5,632.00	5,826.21	4,102.87	1,723.34
Total Program Expenditures	$ 773,442.32	-	$ 773,442.32	$ 657,792.58	$ 115,649.74

PROPRIETARY FUNDS

ENTERPRISE FUNDS

CITY OF VINELAND SCHOOL DISTRICT
Enterprise Funds
Combining Statement of Net Assets
June 30, 2012

	Food Service	Supplemental Educational Services	Total
ASSETS:			
Current Assets:			
Cash and Cash Equivalents	$ 440,580.21	$ 173,972.54	$ 614,552.75
Intergovernmental Accounts Receivable:			
Federal	262,800.33		262,800.33
State	3,306.45		3,306.45
Other Accounts Receivable	30,102.17		30,102.17
Inventories	182,311.66		182,311.66
Total Current Assets	919,100.82	173,972.54	1,093,073.36
Noncurrent Assets:			
Equipment	1,968,524.67		1,968,524.67
Less: Accumulated Depreciation	(1,346,125.31)		(1,346,125.31)
Total Noncurrent Assets	622,399.36	-	622,399.36
Total Assets	1,541,500.18	173,972.54	1,715,472.72
LIABILITIES:			
Current Liabilities:			
Accounts Payable	181,698.16		181,698.16
Interfund Accounts Payable:			
General Fund	247,172.55		247,172.55
Accrued Salaries and Benefits	2,529.09		2,529.09
Compensated Absences Payable	15,078.96		15,078.96
Deferred Revenue	54,675.73		54,675.73
Total Current Liabilities	501,154.49	-	501,154.49
Noncurrent Liabilities:			
Compensated Absences Payable	374,227.57	-	374,227.57
Total Noncurrent Liabilities	374,227.57	-	374,227.57
Total Liabilities	875,382.06	-	875,382.06
NET ASSETS:			
Invested in Capital Assets, Net of Related Debt	622,399.36		622,399.36
Unrestricted	43,718.76	173,972.54	217,691.30
Total Net Assets	$ 666,118.12	$ 173,972.54	$ 840,090.66

CITY OF VINELAND SCHOOL DISTRICT
Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
For the Fiscal Year Ended June 30, 2012

	Food Service	Supplemental Educational Services	Total
OPERATING REVENUES:			
Charges for Services:			
Daily Sales - Reimbursable Programs	$ 640,833.00		$ 640,833.00
Daily Sales - Non-Reimbursable Programs	217,622.00		217,622.00
Special Functions	39,467.36		39,467.36
Total Operating Revenue	897,922.36	-	897,922.36
OPERATING EXPENSES:			
Cost of Sales	2,303,143.14		2,303,143.14
Salaries	1,967,611.65	$ 9,319.64	1,976,931.29
Personal Services - Employee Benefits	1,016,016.16	1,633.24	1,017,649.40
Purchased Professional and Technical Services	311,225.50		311,225.50
Other Purchased Services	100,488.53		100,488.53
Supplies and Materials	281,367.42	265.95	281,633.37
Depreciation	80,015.35		80,015.35
Miscellaneous Expenditures	36,485.98		36,485.98
Total Operating Expenses	6,096,353.73	11,218.83	6,107,572.56
Operating Income (Loss)	(5,198,431.37)	(11,218.83)	(5,209,650.20)
NONOPERATING REVENUES (EXPENSES):			
State Sources:			
State School Lunch Program	64,707.17		64,707.17
Federal Sources:			
National School Breakfast Program	1,325,476.67		1,325,476.67
National School Lunch Program	2,851,700.75		2,851,700.75
After School Snack Program	50,267.92		50,267.92
Fresh Fruit and Vegetable Program	130,908.66		130,908.66
Food Distribution Program	289,510.91		289,510.91
Interest and Investment Revenue	5,197.45		5,197.45
Contractual Payment - Food Service Management Company	5,977.21		5,977.21
Total Nonoperating Revenues (Expenses)	4,723,746.74	-	4,723,746.74
Change in Net Assets	(474,684.63)	(11,218.83)	(485,903.46)
Net Assets, July 1	1,140,802.75	185,191.37	1,325,994.12
Net Assets, June 30	$ 666,118.12	$ 173,972.54	$ 840,090.66

CITY OF VINELAND SCHOOL DISTRICT
Enterprise Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2012

	Food Service	Supplemental Educational Services	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from Customers and Users	$ 900,680.58		$ 900,680.58
Payments for Employees Services	(3,019,539.32)	$ (10,952.88)	(3,030,492.20)
Payments for Other Goods and Services	(3,644,422.87)	(265.95)	(3,644,688.82)
Other Receipts (Payments)	568,099.26		568,099.26
Net Cash Provided by (Used for) Operating Activities	(5,195,182.35)	(11,218.83)	(5,206,401.18)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
State Sources	73,437.37		73,437.37
Federal Sources	5,103,603.08		5,103,603.08
Net Cash Provided by (Used for) Non-Capital Financing Activities	5,177,040.45	-	5,177,040.45
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Purchases of Capital Assets	(11,544.00)		(11,544.00)
Net Cash Provided by (Used for) Capital and Related Financing Activities	(11,544.00)	-	(11,544.00)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest on Investments	5,197.45		5,197.45
Net Cash Provided by Investing Activities	5,197.45	-	5,197.45
Net Increase (Decrease) in Cash and Cash Equivalents	(24,488.45)	(11,218.83)	(35,707.28)
Cash and Cash Equivalents - July 1	465,068.66	185,191.37	650,260.03
Cash and Cash Equivalents - June 30	$ 440,580.21	$ 173,972.54	$ 614,552.75
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	$ (5,198,431.37)	$ (11,218.83)	$ (5,209,650.20)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:			
Depreciation	80,015.35		80,015.35
Contractual Payment - Food Service Management Company	5,977.21		5,977.21
(Increase) Decrease in Accounts Receivable	564,880.27		564,880.27
(Increase) Decrease in Inventories	(57,433.95)		(57,433.95)
Increase (Decrease) in Interfund Payable	(248,208.07)		(248,208.07)
Increase (Decrease) in Accounts Payable	(360,746.01)		(360,746.01)
Increase (Decrease) in Compensated Absences Payable	(3,259.21)		(3,259.21)
Increase (Decrease) in Accrued Salaries and Benefits	(32,652.30)		(32,652.30)
Increase (Decrease) in Deferred Revenue	54,675.73		54,675.73
Total Adjustments	3,249.02	-	3,249.02
Net Cash Provided by (Used for) Operating Activities	$ (5,195,182.35)	$ (11,218.83)	$ (5,206,401.18)

FIDUCIARY FUNDS

CITY OF VINELAND SCHOOL DISTRICT
Fiduciary Funds
Combining Statement of Fiduciary Net Assets
June 30, 2012

	Trust Funds		Agency Funds		
	Unemployment Compensation Trust	Private Purpose Scholarship Fund	Student Activity / Athletics	Payroll	Total
ASSETS:					
Cash and Cash Equivalents	$ 332,845.94	$ 122,283.33	$ 454,455.59	$ 576,042.50	$ 1,485,627.36
Investments	1,100,000.00	14,949.05			1,114,949.05
Total Assets	$ 1,432,845.94	$ 137,232.38	$ 454,455.59	$ 576,042.50	$ 2,600,576.41
LIABILITIES:					
Interfund Accounts Payable:					
General Fund				$ 1,253.50	$ 1,253.50
Intergovernmental Accounts Payable:					
State	$ 61,214.33				61,214.33
Payroll Deductions and Withholdings				574,789.00	574,789.00
Payable to Student Groups			$ 454,455.59		454,455.59
Total Liabilities	61,214.33	-	$ 454,455.59	$ 576,042.50	1,091,712.42
NET ASSETS:					
Held in Trust for Unemployment Claims and Other Purposes	1,371,631.61				$ 1,371,631.61
Reserved for Scholarships		$ 137,232.38			137,232.38
Total Net Assets	$ 1,371,631.61	$ 137,232.38			$ 1,508,863.99

CITY OF VINELAND SCHOOL DISTRICT
Fiduciary Funds
Combining Statement of Changes in Fiduciary Net Assets
For the Fiscal Year Ended June 30, 2012

	Unemployment Compensation Trust	Private Purpose Scholarship Fund	Total
ADDITIONS:			
Contributions:			
Plan Member	$ 195,620.30		$ 195,620.30
Scholarships		$ 23,145.68	23,145.68
Total Contributions	195,620.30	23,145.68	218,765.98
Investment Earnings:			
Interest	13,917.90	433.53	14,351.43
Net Investment Earnings	13,917.90	433.53	14,351.43
Total Additions	209,538.20	23,579.21	233,117.41
DEDUCTIONS:			
Unemployment Claims	422,879.71		422,879.71
Scholarships Awarded		28,446.10	28,446.10
Miscellaneous		229.02	229.02
Total Deductions	422,879.71	28,675.12	451,554.83
Change in Net Assets	(213,341.51)	(5,095.91)	(218,437.42)
Net Assets, July 1	1,584,973.12	142,328.29	1,727,301.41
Net Assets, June 30	$ 1,371,631.61	$ 137,232.38	$ 1,508,863.99

CITY OF VINELAND SCHOOL DISTRICT
Fiduciary Funds
Student Activity and Athletic Agency Fund Schedule of Receipts and Disbursements
For the Fiscal Year Ended June 30, 2012

	Balance June 30, 2011	Cash Receipts	Cash Disbursements	Balance June 30, 2012
Elementary Schools:				
Mennies	$ 19,314.90	$ 23,342.00	$ 26,107.06	$ 16,549.84
Total Elementary Schools	19,314.90	23,342.00	26,107.06	16,549.84
Intermediate Schools:				
Wallace	18,161.39	42,698.65	39,809.52	21,050.52
Landis	24,868.89	47,262.93	42,205.47	29,926.35
Memorial	24,379.56	26,820.26	26,543.05	24,656.77
Rossi	32,040.28	58,018.50	57,137.93	32,920.85
Total Intermediate Schools	99,450.12	174,800.34	165,695.97	108,554.49
Senior High Schools:				
Vineland High School 9/10	85,853.26	107,302.51	109,081.60	84,074.17
Vineland High School 11/12	155,548.15	297,174.78	278,461.19	174,261.74
Total Senior High Schools	241,401.41	404,477.29	387,542.79	258,335.91
Student Athletic Fund	66,466.88	81,973.47	77,425.00	71,015.35
Total	$ 426,633.31	$ 684,593.10	$ 656,770.82	$ 454,455.59

CITY OF VINELAND SCHOOL DISTRICT
Fiduciary Funds
Payroll and Agency Fund Schedule of Receipts and Disbursements
For the Fiscal Year Ended June 30, 2012

	Balance June 30, 2011	Additions	Deletions	Balance June 30, 2012
ASSETS:				
Cash and Cash Equivalents	$ 1,260,840.92	$ 117,026,102.93	$ 117,710,901.35	$ 576,042.50
Total Assets	$ 1,260,840.92	$ 117,026,102.93	$ 117,710,901.35	$ 576,042.50
LIABILITIES:				
Payroll Deductions and Withholdings	$ 1,259,062.53	$ 117,020,715.35	$ 117,704,988.88	$ 574,789.00
Interfund Accounts Payable:				
Due General Fund	1,778.39	5,387.58	5,912.47	1,253.50
Total Liabilities	$ 1,260,840.92	$ 117,026,102.93	$ 117,710,901.35	$ 576,042.50

STATISTICAL SECTION
(UNAUDITED)

Financial Trends Information

Financial trends information is intended to assist the user in understanding and assessing how the School District's financial position has changed over time. Please refer to the following exhibits for a historical view of the School District's financial performance. Note that Exhibits J-1, J-2, J-3 and J-4 are only presented for the last nine fiscal years as the School District's first year of implementation of the Governmental Accounting Standards Board Statement No. 34 was for the fiscal year ended June 30, 2004; thus, ten year comparative financial information is unavailable.

CITY OF VINELAND SCHOOL DISTRICT
Net Assets by Component
Last Eight Fiscal Years (Accrual Basis of Accounting)
Unaudited

	Fiscal Year Ended June 30,							
	2012	2011	2010	2009	2008	2007	2006	2005
Governmental Activities:								
Invested in Capital Assets, Net of Related Debt	$ 153,440,795.44	$ 156,687,489.24	$ 159,763,995.74	$ 162,302,337.50	$ 165,644,572.19	$ 151,041,345.04	$ 114,554,816.32	$ 66,642,612.23
Restricted	14,622,446.96	9,968,557.45	3,150,071.80	22,759,274.09	13,760,303.46	6,000,577.82	1,638,680.99	10,387,020.81
Unrestricted	(8,940,605.27)	(9,814,805.56)	(5,487,913.79)	(17,975,733.74)	(10,463,585.49)	(4,979,609.20)	(457,018.81)	(5,031,834.31)
Total Governmental Activities Net Assets	$ 159,122,637.13	$ 156,841,241.13	$ 157,426,153.75	$ 167,085,877.85	$ 168,941,290.16	$ 152,062,313.66	$ 115,736,478.50	$ 71,997,798.73
Business-Type Activities:								
Invested in Capital Assets, Net of Related Debt	$ 622,399.36	$ 690,870.71	$ 770,849.14	$ 737,102.72	$ 807,438.80	$ 699,684.63	$ 230,860.86	$ 189,107.46
Unrestricted	217,691.30	635,123.41	412,203.43	46,303.25	(212,528.31)	(43,056.27)	290,170.31	227,058.76
Total Business-Type Activities Net Assets	$ 840,090.66	$ 1,325,994.12	$ 1,183,052.57	$ 783,405.97	$ 594,910.49	$ 656,628.36	$ 521,031.17	$ 416,166.22
District-wide:								
Invested in Capital Assets, Net of Related Debt	$ 154,063,194.80	$ 157,378,359.95	$ 160,534,844.88	$ 163,039,440.22	$ 166,452,010.99	$ 151,741,029.67	$ 114,785,677.18	$ 66,831,719.69
Restricted	14,622,446.96	9,968,557.45	3,150,071.80	22,759,274.09	13,760,303.46	6,000,577.82	1,638,680.99	10,387,020.81
Unrestricted	(8,722,913.97)	(9,179,682.15)	(5,075,710.36)	(17,929,430.49)	(10,676,113.80)	(5,022,665.47)	(166,848.50)	(4,804,775.55)
Total District-wide Net Assets	$ 159,962,727.79	$ 158,167,235.25	$ 158,609,206.32	$ 167,869,283.82	$ 169,536,200.65	$ 152,718,942.02	$ 116,257,509.67	$ 72,413,964.95

Source: Comprehensive Annual Financial Report Exhibit A-1.

CITY OF VINELAND SCHOOL DISTRICT
Changes in Net Assets
Last Eight Fiscal Years (Accrual Basis of Accounting)
Unaudited

	Fiscal Year Ended June 30,							
	2012	2011	2010	2009	2008	2007	2006	2005
Expenses:								
Governmental Activities:								
Instruction:								
Regular	$ 51,346,453.44	$ 48,170,711.05	$ 50,617,481.88	$ 49,798,652.35	$ 49,946,157.01	$ 47,697,325.78	$ 47,235,366.38	$ 45,550,532.92
Special Education	16,923,265.86	16,113,507.22	16,243,143.99	15,305,406.42	13,873,435.04	12,788,815.84	13,044,770.53	12,037,587.30
Other Special Instruction	5,992,774.54	5,845,703.25	5,906,932.14	5,711,287.19	6,051,813.60	6,787,927.11	6,580,917.31	6,692,331.10
Other Instruction	2,910,874.15	2,672,568.41	2,788,662.94	1,176,720.24	1,389,652.25	1,283,576.42	1,428,434.73	958,628.38
Adult / Continuing Education Programs				22.41				
Support Services:								
Tuition	7,640,456.77	7,615,905.69	7,006,013.47	7,905,536.74	8,493,236.30	8,370,698.99	7,316,117.69	5,786,093.06
Student and Instruction Related Services	36,090,211.19	33,941,523.88	35,359,855.77	32,419,543.89	34,385,427.87	32,998,862.99	32,750,503.22	31,337,476.27
Other Administrative Services	3,479,604.22	3,191,330.59	3,092,966.87	2,958,274.10	3,818,770.19	2,969,723.95	3,224,098.63	5,206,631.38
School Administrative Services	7,371,242.67	7,189,840.77	7,828,404.90	7,995,674.69	7,553,473.64	7,396,985.42	7,549,315.25	5,174,376.26
Plant Operations and Maintenance	14,905,669.29	15,185,687.79	16,477,711.81	15,589,745.63	15,428,799.05	13,164,839.40	13,829,958.51	14,680,081.01
Pupil Transportation	10,592,071.87	9,869,607.12	9,536,710.25	8,698,740.89	8,955,045.61	8,484,905.78	8,290,620.19	6,718,699.66
Other Support Services	44,052,549.29	40,243,947.65	42,710,371.49	39,980,377.42	44,480,759.81	42,674,451.22	36,945,664.77	33,621,716.49
Special Schools	200,048.87	66,108.15	755,266.81	1,026,717.96	1,117,452.85	943,790.97	1,024,042.49	988,658.19
Transfer of Funds to Charter School	1,535,123.00	1,190,233.00	747,383.00	25,720.00				
Interest on Long-term Debt						866.90	16,125.22	35,471.70
Unallocated Depreciation and Amortization					156,565.56	664,108.36	93,695.98	53,639.57
Total Governmental Activities Expenses	203,040,345.16	191,296,674.57	199,070,905.32	188,592,419.93	195,650,588.78	186,226,879.13	179,329,630.90	168,841,923.29
Business-Type Activities:								
Food Service	6,096,353.73	5,455,332.63	4,311,997.01	4,379,591.00	4,640,897.48	4,168,574.22	3,976,470.73	3,697,601.05
Child Care					505,387.50	430,150.00	322,457.50	297,835.00
Supplemental Educational Services	11,218.83	17,527.53	101,947.87	46,223.33				
Total Business-Type Activities Expense	6,107,572.56	5,472,860.16	4,413,944.88	4,425,814.33	5,146,284.98	4,598,724.22	4,298,928.23	3,995,436.05
Total District Expenses	$ 209,147,917.72	$ 196,769,534.73	$ 203,484,850.20	$ 193,018,234.26	$ 200,796,873.76	$ 190,825,603.35	$ 183,628,559.13	$ 172,837,359.34
Program Revenues:								
Governmental Activities:								
Charges for Services	$ 806,936.10							
Operating Grants and Contributions		$ 10,042,117.00	$ 10,220,446.40	$ 9,704,563.00	$ 15,426,518.38	$ 14,919,789.03	$ 10,001,526.53	$ 8,626,215.18
Capital Grants and Contributions	17,739.83	10,908.24	231,761.59	1,014,963.11	18,392,103.83	40,157,025.41	48,505,811.03	17,306,194.28
Total Governmental Activities Program Revenues	824,675.93	10,053,025.24	10,452,207.99	10,719,526.11	33,818,622.21	55,076,814.44	58,507,337.56	25,932,409.46
Business-Type Activities:								
Charges for services:								
Food Service	897,922.36	965,890.83	964,014.82	1,112,278.28	1,109,427.94	1,165,904.75	1,155,503.67	1,164,115.71
Child Care					205,574.50	238,997.00	175,605.97	188,437.00
Supplemental Educational Services			250,707.10	100,183.00				
Operating Grants and Contributions	4,718,549.29	3,789,733.51	3,506,328.96	3,388,340.83	3,272,544.95	3,061,323.72	2,917,267.66	2,538,056.21
Capital Grants and Contributions					192,900.00	496,100.00		
Total Business-Type Activities Program Revenues	5,616,471.65	4,755,624.34	4,721,050.88	4,600,802.11	4,780,447.39	4,962,325.47	4,248,377.30	3,890,608.92
Total District Program Revenues	$ 6,441,147.58	$ 14,808,649.58	$ 15,173,258.87	$ 15,320,328.22	$ 38,599,069.60	$ 60,039,139.91	$ 62,755,714.86	$ 29,823,018.38

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
Changes in Net Assets
Last Eight Fiscal Years (Accrual Basis of Accounting)
Unaudited

	Fiscal Year Ended June 30,							
	2012	2011	2010	2009	2008	2007	2006	2005
Net (Expense) / Revenue:								
Governmental Activities	$ (202,215,669.23)	$ (181,243,649.33)	$ (188,618,697.33)	$ (177,872,893.82)	$ (161,831,966.57)	$ (131,150,064.69)	$ (120,822,293.34)	$ (142,909,513.83)
Business-Type Activities	(491,100.91)	(717,235.82)	307,106.00	174,987.78	(365,837.59)	363,601.25	(50,550.93)	(104,827.13)
Total District-wide Net Expense	$ (202,706,770.14)	$ (181,960,885.15)	$ (188,311,591.33)	$ (177,697,906.04)	$ (162,197,804.16)	$ (130,786,463.44)	$ (120,872,844.27)	$ (143,014,340.96)
General Revenues and Other Changes in Net Assets:								
Governmental Activities:								
Property Taxes:								
Levied for General Purposes, Net	$ 21,731,439.00	$ 21,619,781.00	$ 21,619,781.00	$ 21,143,997.00	$ 20,330,766.00	$ 19,467,316.00	$ 18,921,676.00	$ 18,415,497.00
Federal and State Aid not Restricted	153,732,441.32	130,415,373.22	124,913,859.38	129,559,868.46	128,536,399.94	117,421,958.48	116,481,214.51	111,098,878.17
Federal and State Aid Restricted	28,471,327.88	27,489,010.36	30,887,031.66	25,200,202.55	28,397,745.89	31,800,967.75	27,352,337.15	26,018,739.34
Tuition Received		713,809.41	1,007,621.05	596,549.80	479,240.63	683,496.49	1,136,301.87	834,082.40
Investment Earnings	77,931.85	89,100.20	179,556.78	312,470.87	635,242.07	566,762.99	411,091.41	185,648.39
Miscellaneous Income	483,925.18	394,919.52	430,685.49	299,313.21	424,259.42	942,356.10	447,315.21	649,136.17
Capital Contributions				50,755.00	220,805.00			
Special Items:								
Judgments against School District			(32,054.95)	(1,056,949.66)		(2,474,887.26)		
Loss on Disposal of Capital Assets		(45,257.00)	(23,048.16)	(88,725.72)	(13,702.88)	(740,917.70)	(42,111.51)	$ (225,607.90)
Transfers		(18,000.00)	(24,459.02)		(299,813.00)	(191,153.00)	(146,851.53)	(109,398.00)
Total Governmental Activities	204,497,065.23	180,658,736.71	178,958,973.23	176,017,481.51	178,710,943.07	167,475,899.85	164,560,973.11	156,866,975.57
Business-Type Activities:								
Investment Earnings	5,197.45	2,661.02	3,081.00	3,507.70	9,689.72	13,549.39	8,614.31	
Miscellaneous Income				10,000.00			146,851.53	109,398.00
Bad Debt Expense			(24,459.02)					
Capital Contributions			91,420.00					
Special Items:								
Judgments against School District						(430,498.08)		
Loss on Disposal of Capital Assets			(1,960.40)		(5,383.00)	(2,208.37)	(49.96)	
Contractual Payment from Food Service Mgmt. Company		788,528.68						
Transfers		18,000.00	24,459.02		299,813.00	191,153.00		
Total Business-Type Activities	5,197.45	809,189.70	92,540.60	13,507.70	304,119.72	(228,004.06)	155,415.88	109,398.00
Total District-wide	$ 204,502,262.68	$ 181,467,926.41	$ 179,051,513.83	$ 176,030,989.21	$ 179,015,062.79	$ 167,247,895.79	$ 164,716,388.99	$ 156,976,373.57
Change in Net Assets:								
Governmental Activities	$ 2,281,396.00	$ (584,912.62)	$ (9,659,724.10)	$ (1,855,412.31)	$ 16,878,976.50	$ 36,325,835.16	$ 43,738,679.77	$ 13,957,461.74
Business-Type Activities	(485,903.46)	91,953.88	399,646.60	188,495.48	(61,717.87)	135,597.19	104,864.95	4,570.87
Total District	$ 1,795,492.54	$ (492,958.74)	$ (9,260,077.50)	$ (1,666,916.83)	$ 16,817,258.63	$ 36,461,432.35	$ 43,843,544.72	$ 13,962,032.61

Source: Comprehensive Annual Financial Report Exhibit A-2.

CITY OF VINELAND SCHOOL DISTRICT
Fund Balances, Governmental Funds
Last Eight Fiscal Years (Modified Accrual Basis of Accounting)
Unaudited

	Fiscal Year Ended June 30,							
	2012	2011 [1]	2010	2009	2008	2007	2006	2005
General Fund:								
Nonspendable	$ 589,834.18	$ 512,188.79						
Restricted	14,595,589.22	9,026,373.41						
Committed		177,051.99						
Assigned	7,413,395.61	7,026,080.92						
Unassigned	(9,161,113.26)	(8,805,850.27)						
Reserved			$ 3,123,222.17	$ 22,732,434.78	$ 13,733,450.31	$5,973,733.19	$ 1,611,840.89	$ 10,360,180.12
Unreserved			2,849,344.21	(10,197,192.22)	(1,837,274.19)	2,503,745.00	4,809,665.61	382,104.49
Total General Fund	$ 13,437,705.75	$ 7,935,844.84	$ 5,972,566.38	$ 12,535,242.56	$ 11,896,176.12	$8,477,478.19	$ 6,421,506.50	$ 10,742,284.61
All Other Governmental Funds:								
Nonspendable	$ 26,857.74	$ 26,832.60						
Restricted		29.74						
Unreserved, Reported in:								
Special Revenue Fund					$ (198,588.00)	$ (198,588.00)	$ (198,588.00)	$ (198,588.00)
Permanent Fund			$ 26,849.93	$ 26,839.31	26,853.15	26,844.63	26,840.10	26,840.69
Total All Other Governmental Funds	$ 26,857.74	$ 26,862.34	$ 26,849.93	$ 26,839.31	$ (171,734.85)	$ (171,743.37)	$ (171,747.90)	$ (171,747.31)

[1] *In accordance with GASBS 54, effective for the fiscal year ended June 30, 2011, the description and terminology utilized to identify fund balance was changed. See the notes to the financial statemen*

Source: Comprehensive Annual Financial Report Exhibit B-1.

CITY OF VINELAND SCHOOL DISTRICT
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years (Modified Accrual Basis of Accounting)
Unaudited

	Fiscal Year Ended June 30,									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Revenues:										
Local Property Tax Levy	$ 21,731,439.00	$ 21,619,781.00	$ 21,619,781.00	$ 21,143,997.00	$ 20,330,766.00	$ 19,467,316.00	$ 18,921,676.00	$ 18,415,497.00	$ 17,982,155.00	$ 17,417,706.00
Tuition Charges	780,489.85	713,809.41	1,007,621.05	596,549.80	479,240.63	683,496.49	1,136,301.87	834,082.40	1,358,835.30	1,229,690.09
Miscellaneous Revenues	499,559.59	484,019.72	610,242.27	611,784.08	1,059,501.49	1,509,119.09	858,406.62	834,784.56	606,628.36	880,588.63
Federal Sources	14,118,197.99	9,625,687.52	27,255,830.90	7,942,069.55	7,190,003.33	7,075,324.67	8,489,433.89	7,885,445.46	8,305,070.82	7,175,241.74
State Sources	168,085,571.21	158,320,813.06	138,765,506.54	156,522,564.46	165,170,660.88	157,067,390.59	145,345,644.30	137,858,387.23	127,228,913.68	110,780,260.32
Local Sources	88,743.69									
Total Revenue	205,304,001.33	190,764,110.71	189,258,981.76	186,816,964.89	194,230,172.33	185,802,646.84	174,751,462.68	165,828,196.65	155,481,603.16	137,483,486.78
Expenditures:										
Current:										
Instruction:										
Regular	47,195,204.48	44,462,198.70	46,359,991.42	46,249,293.96	46,016,152.28	46,294,171.70	45,767,766.49	43,764,133.46	41,267,736.46	48,038,615.83
Special Education	16,901,059.34	16,109,579.56	16,239,243.63	15,301,506.06	13,869,215.17	12,785,712.49	13,041,089.83	12,033,641.86	11,201,114.35	10,297,447.37
Other Special	5,992,774.54	5,834,116.58	5,895,476.10	5,700,023.03	6,040,930.64	6,787,927.11	6,580,917.31	6,684,712.03	6,004,633.27	5,834,299.67
Other Instruction	2,897,672.27	2,672,568.41	2,788,662.94	1,176,720.24	1,389,652.25	1,272,602.10	1,417,490.69	958,628.38	934,325.50	992,399.19
Adult / Continuing Education			24,459.02	22.41						
Support Services and Undistributed Costs:										
Tuition	7,640,456.77	7,615,905.69	7,006,013.47	7,905,536.74	8,493,236.30	8,370,698.99	7,316,117.69	5,786,093.06	4,574,746.10	4,254,573.23
Student and Instruction Related Services	35,823,263.50	33,710,675.74	35,133,467.10	32,199,292.26	34,108,056.39	32,647,248.64	32,314,202.57	30,921,911.95	29,266,059.05	21,251,265.09
Other Administrative Services	3,465,780.30	3,249,438.36	3,052,845.16	3,973,743.94	3,739,702.27	3,200,540.51	3,170,193.30	5,170,062.25	3,938,938.00	3,792,954.57
School Administrative Services	7,368,011.42	7,173,538.12	7,802,126.18	7,966,121.63	7,521,598.60	7,297,172.00	7,449,445.07	5,043,134.68	4,620,768.16	4,505,369.24
Plant Operations and Maintenance	14,625,893.65	14,886,866.66	16,070,404.68	15,246,752.37	14,971,443.82	12,699,081.75	13,343,410.93	13,302,063.05	11,247,007.55	10,816,258.58
Pupil Transportation	9,582,228.01	9,002,495.14	8,753,422.41	8,284,552.32	7,931,746.04	7,621,894.34	7,433,572.89	6,666,891.14	5,692,676.64	5,587,406.93
Unallocated Benefits	44,093,509.68	40,315,559.65	42,429,079.49	39,719,335.42	44,215,272.81	42,674,451.22	36,945,664.77	33,621,716.49	29,361,313.15	26,300,548.33
Capital Outlay	2,481,119.19	2,493,535.78	2,763,806.21	1,203,985.95	1,097,193.46	960,225.80	3,121,475.81	2,496,747.52	2,377,106.82	3,060,230.70
Special Schools	200,048.87	66,108.15	755,266.81	1,026,717.96	1,117,452.85	943,790.97	1,024,042.49	988,658.19	750,254.38	838,392.37
Transfer of Funds to Charter School	1,535,123.00	1,190,233.00	747,383.00	25,720.00						
Total Expenditures	199,802,145.02	188,782,819.54	195,821,647.62	185,979,324.29	190,511,652.88	183,555,517.62	178,925,389.84	167,438,394.06	151,236,679.43	145,569,761.10
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,501,856.31	1,981,291.17	(6,562,665.86)	837,640.60	3,718,519.45	2,247,129.22	(4,173,927.16)	(1,610,197.41)	4,244,923.73	(8,086,274.32)
Other Financing Sources (Uses):										
Transfers In			771,225.00	236,619.00	9,949.00	420,660.00		(109,398.00)		
Transfers Out		(18,000.00)	(771,225.00)	(236,619.00)	(309,762.00)	(611,813.00)	(146,851.53)		(798,397.27)	(717,736.86)
Total Other Financing Sources (Uses)	-	(18,000.00)	-	-	(299,813.00)	(191,153.00)	(146,851.53)	(109,398.00)	(798,397.27)	(717,736.86)
Net Change in Fund Balances	$ 5,501,856.31	$ 1,963,291.17	$ (6,562,665.86)	$ 837,640.60	$ 3,418,706.45	$ 2,055,976.22	$ (4,320,778.69)	$ (1,719,595.41)	$ 3,446,526.46	$ (8,804,011.18)
Debt Service as a Percentage of Noncapital Expenditures	-	-	-	-	-	-	-	-	-	-

Source: School District records.

CITY OF VINELAND SCHOOL DISTRICT
General Fund - Unrestricted Miscellaneous Revenues by Source
Last Ten Fiscal Years (Modified Accrual Basis of Accounting)
Unaudited

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Interest on Investments	$ 236,497.15	$ 102,883.48	$ 185,648.39	$ 410,101.98	$ 565,398.46	$ 635,242.07	$ 312,470.87	$ 179,556.78	$ 89,100.20	$ 76,579.74
Adult Education Fees	16,125.70	6,880.50	7,105.50	4,152.50	4,466.57	3,172.40	2,938.69	1,679.00		114,583.33
Rentals	21,187.88	57,169.02	44,546.43	34,481.45	40,759.19	51,362.07	58,868.83	66,926.17	86,102.78	63,516.97
Refund of Prior Year Expenditures	225,163.04	10,081.20	3,307.20	88,989.70	136,060.89	183,715.93	76,028.53	79,234.82	143,932.34	96,106.19
Proceeds from Auction	10,357.00	23,881.50	19,039.30	2,732.10	12,840.84	17,117.34	6,519.90	11,166.94	2,631.42	26,678.16
Insurance Reimbursements	2,517.82		16,224.35		12,000.00	1,000.00	9,771.00	1,189.40		
Childcare 0-3 Fee for Service	242,755.57	255,948.58	217,113.38	248,600.28	259,533.58	43,617.74				
Latchkey 3-4 Fee for Service	5,783.02	896.00								
Sale of Property/Recycling		1,100.00				7,964.27	12,890.46	4,776.68	2,166.00	2,526.89
Fees - Telephone Maintenance Agreement		30,000.00	15,000.00	15,000.00	15,000.00	19,200.00		15,000.00	30,000.00	
Collections - Prior Year's Fees		3,390.82	3,048.06	2,589.44	3,495.35	1,401.76	920.10	2,065.06	1,889.91	1,247.11
Prior Year Excess Wrap Around Fees		22,615.82	10,859.32		55,830.37	34,555.99	1,275.14			
PY Excess Strengthening Family Grant						8,550.14	1,275.14			
Cancellation of Outdated Checks		6,192.10	9,359.68							
Computer Trade-In					5,420.00					682.60
E-Rate Refunds					29,214.70		15,712.64	538.51	2,596.94	
Legal Settlements					300,000.00		20,508.99	1,829.00	467.60	
Medicare Part D Reimbursement						15,776.46	11,235.54	1,130.77		
Reimbursement from Activity Fund						4,517.50	13,045.11			
Cancelled Purchase Order Refund										2,957.41
GED Testing Fees							29,749.19	32,070.60	18,075.00	
NJEA Reimbursements - Teacher								86,295.44		407.02
Donations								3,638.68		
Broadcasting Stipend							4,200.00	4,200.00		
General Election									1,275.00	3,025.00
Book Fines									3,095.53	
Sales of DVDs/CDs									3,485.40	2,487.45
Internet Services										217.50
Textbook Sales and Rentals										3,386.78
Bully Prevention										7,268.00
Bid Deposits										1,000.00
Other	12,942.65	16,665.32	7,160.37	25,550.21	13,040.98	7,319.10	6,726.47	10,996.25	3,284.25	68,820.68
	$ 773,329.83	$ 537,704.34	$ 538,411.98	$ 832,197.66	$ 1,453,060.93	$ 1,034,512.77	$ 584,136.60	$ 502,294.10	$ 388,102.37	$ 471,490.83

Source: School District records.

Revenue Capacity Information

Revenue capacity information is intended to assist users in understanding and assessing the factors affecting the School District's ability to generate revenues. Please refer to the following exhibits for a historical view of these factors and how they relate to the School District's ability to generate revenues.

CITY OF VINELAND SCHOOL DISTRICT
Assessed Value and Actual Value of Taxable Property
Last Ten Years
Unaudited

Year Ended Dec. 31	Vacant Land	Residential	Farm Reg.	Qfarm	Commercial [a]	Industrial [a]	Apartment	Total Assessed Value	Less: Tax-Exempt Property	Public Utilities [b]	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total School Rate [c]
2003	$ 35,814,000.00	$ 1,251,625,100.00	$ 32,517,100.00	$ 4,410,400.00	$ 337,964,300.00	$ 70,820,800.00	$ 53,036,800.00	$ 1,786,188,500.00	$ 22,683,800.00	$ 13,388,161.00	$ 1,776,892,861.00	$ 2,196,646,232.00	$ 1.012
2004	36,706,900.00	1,279,314,500.00	31,835,200.00	4,359,700.00	352,049,750.00	71,070,250.00	53,010,700.00	1,828,347,000.00	20,657,700.00	12,023,831.00	1,819,713,131.00	2,418,413,438.00	1.013
2005	33,736,400.00	1,317,137,400.00	32,986,100.00	4,280,100.00	364,930,250.00	72,077,550.00	53,012,200.00	1,878,160,000.00	19,111,000.00	10,681,783.00	1,869,730,783.00	2,718,182,601.00	1.013
2006	34,385,200.00	1,350,991,300.00	33,226,500.00	4,226,200.00	338,125,100.00	117,506,500.00	52,842,200.00	1,931,303,000.00	16,677,400.00	9,022,228.00	1,923,647,828.00	3,058,049,704.00	1.012
2007	36,537,000.00	1,398,913,000.00	34,587,300.00	4,126,800.00	371,705,000.00	120,337,800.00	51,069,700.00	2,017,276,600.00	16,387,900.00	8,059,591.00	2,008,948,291.00	4,103,206,337.00	1.012
2008	33,968,600.00	1,428,938,600.00	35,005,000.00	4,089,800.00	369,897,900.00	124,632,900.00	50,558,400.00	2,047,091,200.00	15,359,400.00	7,409,228.00	2,039,141,028.00	4,232,096,921.00	1.037
2009	31,634,100.00	1,458,451,700.00	35,325,900.00	4,069,900.00	379,337,600.00	132,710,700.00	50,559,400.00	2,092,089,300.00	14,818,200.00	7,567,938.00	2,084,839,038.00	4,259,989,861.00	1.038
2010	28,326,300.00	1,477,396,400.00	36,811,500.00	4,123,500.00	403,008,400.00	131,755,400.00	44,883,300.00	2,126,304,800.00	10,227,100.00	7,985,792.00	2,124,063,492.00	4,129,114,841.00	1.018
2011	26,699,400.00	1,489,865,200.00	36,928,100.00	4,263,500.00	403,061,600.00	131,427,100.00	44,433,300.00	2,136,678,200.00	9,315,100.00	7,355,877.00	2,134,718,977.00	3,959,477,998.00	1.018
2012	26,497,600.00	1,491,484,100.00	37,147,800.00	4,204,600.00	405,022,500.00	124,833,300.00	42,899,200.00	2,132,089,100.00	9,115,000.00	6,738,734.00	2,129,712,834.00	4,152,745,055.00	1.021

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*

Source: Municipal Tax Assessor

CITY OF VINELAND SCHOOL DISTRICT
Direct and Overlapping Property Tax Rates
Last Ten Years
(Rate per $100 of Assessed Value)
Unaudited

	City of Vineland School District Direct Rate			Overlapping Rates				
Fiscal Year Ended June 30,	Basic Rate [a]	General Obligation Debt Service [b]	(From J-6) Total Direct School Tax Rate	City of Vineland	Cumberland County	Special Districts	Open Space	Total Direct and Overlapping Tax Rate
2003	$ 1.012	-	$ 1.012	$ 0.933	$ 1.132	$ 0.342	$ 0.013	$ 3.432
2004	1.013	-	1.013	0.913	1.216	0.339	0.014	3.495
2005	1.013	-	1.013	1.136	1.433	0.342	0.015	3.939
2006	1.012	-	1.012	1.245	1.566	0.408	0.016	4.247
2007	1.012	-	1.012	1.111	1.689	0.403	0.019	4.234
2008	1.037	-	1.037	1.106	1.861	0.408	0.021	4.433
2009	1.038	-	1.038	1.228	1.757	0.393	0.021	4.437
2010	1.018	-	1.018	1.279	1.677	0.344	0.020	4.338
2011	1.018	-	1.018	1.342	1.682	0.241	0.019	4.302
2012	1.021	-	1.021	1.343	1.748	0.158	0.020	4.290

[a] *The district's basic tax rate is calculated from the A4F form which is submitted with the budget and the Net valuation taxable.*

[b] *Rates for debt service are based on each year's requirements.*

Source: Municipal Tax Collector

CITY OF VINELAND SCHOOL DISTRICT
Principal Property Tax Payers
Current Year and Nine Years Ago
Unaudited

	2012			2003		
Taxpayer	Taxable Assessed Value	Rank	% of Total District Net Assessed Value	Taxable Assessed Value	Rank	% of Total District Net Assessed Value
Cumberland Mall Association	$ 32,367,000.00	1	1.52%	$ 33,126,300.00	1	1.86%
Vineland Construction Corp	18,745,900.00	2	0.88%	17,745,500.00	2	1.00%
Robro/Roth Corporation	13,817,100.00	3	0.65%			
Lucca Realty	9,411,500.00	4	0.44%			
Wal-Mart	9,277,700.00	5	0.44%			
Frank's Realty	9,039,900.00	6	0.42%	8,936,000.00	5	0.50%
Maintree Shopping/Office Center	8,533,600.00	7	0.40%	5,618,500.00	7	0.32%
Berks Country Real Estate Assoc	8,212,800.00	8	0.39%			
Kejzman Enterprises	7,252,400.00	9	0.34%	9,797,900.00	4	0.55%
General Mills Operations	6,887,500.00	10	0.32%	8,057,900.00	6	0.45%
Cedarcrest/United Mobile Homes				4,264,300.00	10	0.24%
New Jersey Bell Telephone-Verizon				13,388,161.00	3	0.75%
Kimble Glass Co.				4,893,700.00	9	0.28%
Vineland Realty				5,259,300.00	8	0.30%
Total	$ 123,545,400.00		5.80%	$ 111,087,561.00		6.25%

Source: Municipal Tax Assessor

CITY OF VINELAND SCHOOL DISTRICT
Property Tax Levies and Collections
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy [a] Amount	Percentage of Levy	Collections in Subsequent Years
2003	$ 56,433,283.79	$ 55,089,007.05	97.62%	$ 1,332,910.92
2004	58,821,065.44	57,692,208.50	98.08%	1,099,397.49
2005	64,554,905.18	63,460,048.51	98.30%	125,579.28
2006	73,624,973.00	72,196,648.52	98.06%	1,283,345.64
2007	78,735,024.33	77,277,270.58	98.15%	1,381,336.00
2008	84,750,865.00	82,699,640.00	97.58%	1,656,549.00
2009	91,856,000.00	90,027,649.00	98.01%	1,775,355.45
2010	89,558,969.06	87,570,759.89	97.78%	1,967,555.00
2011	89,018,849.12	86,247,955.48	96.89%	1,784,006.29
2012 [b]	-	-	-	-

[a] *School District 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 or certified prior to the end of the school year.*

[b] *City of Vineland changed their tax levies and collections to a calendar year basis in 2012. Information for 2012 will be reported in 2013.*

Debt Capacity Information

Debt capacity information is intended to assist users in understanding and assessing the School District's debt burden and its ability to issue additional debt. Please refer to the following exhibits for a historical view of the School District's outstanding debt and its debt capacity.

CITY OF VINELAND SCHOOL DISTRICT
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
Unaudited

	Governmental Activities					Business-Type Activities			
Fiscal Year Ended June 30,	General Obligation Bonds [a]	Captal Leases [a]	Compensated Absences Payable [a]	Net OPEB Obligation [a]	Bond Anticipation Notes (BANs) [a]	Compensated Absences Payable [a]	Total District	Percentage of Personal Income [b]	Per Capita [c]
2003	-	$ 1,005,367.00	$ 4,542,643.00	-	-	$ 47,775.00	$5,595,785.00	0.37%	$ 99.48
2004	-	717,036.00	4,990,383.00	-	-	51,183.00	5,758,602.00	0.37%	101.47
2005	-	410,508.00	5,215,351.00	-	-	92,872.00	5,718,731.00	0.36%	99.39
2006	-	84,633.10	5,068,096.42	-	-	110,579.83	5,263,309.35	0.31%	91.23
2007	-	-	7,284,766.00	-	-	587,496.00	7,872,262.00	0.45%	135.89
2008	-	-	8,162,236.30	$ 265,487.00	-	751,139.77	9,178,863.07	0.48%	156.97
2009	-	-	7,252,012.00	526,529.00	-	479,128.00	8,257,669.00	0.43%	140.44
2010	-	-	7,529,437.00	807,821.00	-	457,123.00	8,794,381.00	0.44%	148.57
2011	-	-	7,072,746.00	736,209.00	-	392,566.00	8,201,521.00	Unavailable	134.87
2012	-	-	7,088,599.80	694,122.00	-	389,306.53	8,172,028.33	Unavailable	134.07

Sources:

[a] *School District records.*

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

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

CITY OF VINELAND SCHOOL DISTRICT
Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	General Bonded Debt Outstanding: General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding	Percentage of Net Assessed Valuation Taxable	Per Capita
2003	-	-	-	-	-
2004	-	-	-	-	-
2005	-	-	-	-	-
2006	-	-	-	-	-
2007	-	-	-	-	-
2008	-	-	-	-	-
2009	-	-	-	-	-
2010	-	-	-	-	-
2011	-	-	-	-	-
2012	-	-	-	-	-

Source: School District records.

CITY OF VINELAND SCHOOL DISTRICT
Direct and Overlapping Governmental Activities Debt
As of December 31, 2011
Unaudited

	Gross Debt	Deductions	Statutory Net Debt Outstanding	Net Debt Outstanding Allocated to Vineland City
Municipal Debt: [a]				
Vineland City	$ 211,619,384.00	$ 185,982,368.00	$ 25,637,016.00	$ 25,637,016.00
	211,619,384.00	185,982,368.00	25,637,016.00	25,637,016.00
Overlapping Debt Apportioned to the Municipality:				
County of Cumberland: [b]				
General	67,721,952.00		67,721,952.00	30,276,267.72 [c]
Bonds Issued by Another Public Body Guaranteed by the County	21,780,000.00	21,780,000.00		
Cumberland County Municipal Utilities Authority	9,112,985.00		9,112,985.00	4,074,117.26 [c]
	98,614,937.00	21,780,000.00	76,834,937.00	34,350,384.98
	$ 310,234,321.00	$ 207,762,368.00	$ 102,471,953.00	$ 59,987,400.98

Sources:

[a] *2011 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 2011 Equalized Value, which is 44.71%.*
The source for this computation was the 2011 Table of Equalized Valuations, which is supplied by the New Jersey Division of Taxation.

CITY OF VINELAND SCHOOL DISTRICT
Legal Debt Margin Information
Last Ten Fiscal Years
Unaudited

Legal Debt Margin Calculation for Calendar Year 2011:

Equalized Valuation Basis: [a]

2011		$ 4,092,656,983.00
2010		3,869,929,956.00
2009		3,984,025,892.00
	[A]	$ 11,946,612,831.00
Average equalized valuation of taxable property	[A/3]	$ 3,982,204,277.00
Debt limit (4% of average equalization value) (1)	[B]	$ 159,288,171.08 [b]
Total Net Debt Applicable to Limit	[C]	-
Legal Debt Margin	[B-C]	$ 159,288,171.08

	Fiscal Year Ended June 30,									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Debt limit	$ 159,288,171.08	$ 164,647,769.00	$ 168,282,688.00	$ 167,937,242.00	$ 151,911,373.00	$118,377,973.00	$ 109,261,943.00	$ 97,776,564.00	$ 88,892,155.00	$ 82,705,492.00
Total net debt applicable to limit [c]	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 159,288,171.08	$ 164,647,769.00	$ 168,282,688.00	$ 167,937,242.00	$ 151,911,373.00	$118,377,973.00	$ 109,261,943.00	$ 97,776,564.00	$ 88,892,155.00	$ 82,705,492.00
Total net debt applicable to the limit as a percentage of debt limit	-	-	-	-	-	-	-	-	-	-

Sources:

[a] *2011 County Abstract of Ratables, 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.*

Demographic and Economic Information

Demographic and economic information is intended (1) to assist users in understanding the socioeconomic environment within which the School District operates and (2) to provide information that facilitates comparisons of financial statement information over time and among school districts. Please refer to the following exhibits for a historical view of the demographic and economic statistics and factors prevalent in the location in which the School District operates.

CITY OF VINELAND SCHOOL DISTRICT
Demographic and Economic Statistics
Last Ten Fiscal Years
Unaudited

Fiscal Year Year Ended June 30,	Population [a]	Personal Income [b]	Per Capita Personal Income [c]	Unemployment Rate [d]
2003	56,249	$ 1,497,629,625.00	$ 26,625.00	8.40%
2004	56,753	1,546,348,991.00	27,247.00	8.40%
2005	57,539	1,603,669,469.00	27,871.00	6.50%
2006	57,695	1,691,675,095.00	29,321.00	6.50%
2007	57,931	1,768,285,844.00	30,524.00	6.30%
2008	58,475	1,906,109,575.00	32,597.00	6.50%
2009	58,797	1,925,013,780.00	32,740.00	6.50%
2010	59,195	2,007,124,865.00	33,907.00	12.50%
2011	60,810	Unavailable	Unavailable	13.30%
2012	60,952	Unavailable	Unavailable	Unavailable

Sources:

[a] *Population information provided by the City of Vineland Economic Development Office.*

[b] *Personal income has been estimated based upon the municipal population and per capita personal income prese*

[c] *U.S. Department of Commerce, Bureau of Analysis - April 2011*

[d] *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

	2012			2003		
Employer	Employees	Rank	Percentage of Total Municipal Employment	Employees	Rank	Percentage of Total Municipal Employment
City of Vineland School District [a]	2,011	1	7.81%	2,928	1	11.38%
City of Vineland	732	2	2.84%	634	2	2.46%
Training School at Vine/Elwyn NJ	490	3	1.90%	622	3	2.42%
Omni Baking	480	4	1.86%			
General Mills/Progresso Foods	420	5	1.63%	341	5	1.33%
NFI Industries	255	6	0.99%			
Sun National Bank	219	7	0.85%			
Chemglass, Inc	212	8	0.82%			
Griswold Special Care	182	9	0.71%			
Kimble Glass				563	4	2.19%
Santa's Best				254	6	0.99%
Comar, Inc.				233	7	0.91%
Kontes Glass Company				215	8	0.84%
Boscov's				201	9	0.78%
Home Depot				189	10	0.73%
	5,001		19.42%	6,180		24.02%
2012 Total Municipal Employment	25,754			25,726		

[a] *utilized only full-time equivalents (no substitutes) starting in 2011.*

Source: School District records, City of Vineland records, Cumberland County Department of Planning and Development

Operating Information

Operating information is intended to provide contextual information about the School District's operations and resources to assist readers in using financial statement information to understand and assess the School District's economic condition. Please refer to the following exhibits for a historical view of the factors and statistics pertinent to the School District's operations.

CITY OF VINELAND SCHOOL DISTRICT
Full-Time Equivalent District Employees by Function/Program
Last Ten Fiscal Years
Unaudited

	Fiscal Year Ended June 30,									
Function / Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Instruction:										
Regular	1,139	1,167	1,164	1,187	1,183	1,182	1,160	1,121	1,171	1,186
Special Education	-	-	-	-	-	-	-	-	-	-
Other Special Education	-	-	-	-	-	-	-	-	-	-
Vocational	-	-	-	-	-	-	-	-	-	-
Other Instruction	-	-	-	-	-	-	-	-	-	-
Nonpublic school Programs	-	-	-	-	-	-	-	-	-	-
Adult/continuing education programs	-	-	-	-	-	-	-	-	-	-
Support Services:										
Student and Instruction Related Services	290	279	272	275	250	250	264	239	238	234
General Administration	9	7	7	7	6	6	6	6	5	5
School Administrative Services	83	86	86	85	84	84	85	86	85	78
Other Administrative Services	-	-	-	-	-	-	-	-	-	-
Central Services	-	-	40	41	38	38	38	38	41	36
Administrative Information Services	-	-	18	18	18	18	18	18	18	16
Plant Operations and Maintenance	166	168	171	175	180	180	189	215	228	209
Pupil Transportation	126	132	135	138	139	139	153	152	191	196
Other Support Services	52	81	45	47	67	66	53	60	61	60
Special Schools	-	-	-	-	-	-	-	-	-	-
Food Service	78	73	71	74	83	98	95	101	98	70
Total	741	724	737	765	797	796	794	790	641	583

Source: School District records.

CITY OF VINELAND SCHOOL DISTRICT
Operating Statistics
Last Ten Fiscal Years
Unaudited

Fiscal Year Year Ended June 30,	Enrollment	Operating Expenditures	Cost Per Pupil	Percentage Change	Teaching Staff (Certified)	Pupil / Teacher Ratio Elementary	Middle	High	Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
2003	10,578	$142,509,530.00	$ 13,472.26	8.91%	1,083	9.1	10.2	9.2	10,492.4	9,697.5	10.77%	92.42%
2004	10,811	148,859,573.00	13,769.27	2.20%	1,091	9.5	11	9.5	10,636.0	9,818.3	1.37%	92.31%
2005	10,698	164,941,647.00	15,417.99	11.97%	1,115	8.9	10.3	9.6	10,574.1	9,768.3	-0.58%	92.38%
2006	10,663	175,803,914.00	16,487.28	6.94%	915	9	9.9	9.7	10,508.5	9,717.2	-0.62%	92.47%
2007	10,860	182,595,292.00	16,813.56	1.98%	912	9.2	8.55	10.1	10,551.9	10,085.2	0.41%	95.58%
2008	10,860	189,414,459.00	17,441.48	3.73%	912	9.7	7.1	10.6	10,617.8	9,915.1	0.62%	93.38%
2009	10,836	184,775,338.00	17,051.99	-2.23%	904	10.1	7.2	10.9	10,599.2	9,855.8	-0.18%	92.99%
2010	10,781	193,057,841.00	17,907.23	5.02%	873	10.3	7.48	10	10,517.9	9,986.6	-0.77%	94.95%
2011	10,883	186,307,283.76	17,119.11	-4.40%	878	10.65	7.43	10.6	10,577.9	9,840.5	0.57%	93.03%
2012	10,629	197,321,025.83	18,564.05	8.44%	874	[a]	[a]	[a]	10,629.2	9,941.5	0.48%	93.53%

[a] *data not available at time of audit completion.*

Sources: School District records.

CITY OF VINELAND SCHOOL DISTRICT
School Building Information
Last Ten Fiscal Years
Unaudited

	ELEMENTARY																INTERMEDIATE					HIGH SCHOOL	
District Building	*Almond Road PK*	*Sabater*	*Dipipolito*	*Petway*	*Mennies*	*Dane Barse*	*Johnstone*	*Winslow*	*Durand*	*Dallago PK Ctr*	*Leuchter PK Ctr*	*Oak & Main PK Ctr*	*S. Vineland PK Ctr*	*Butler Ave K Center*	*Maurice Fels*	*E. Vineland K Center*	*Wallace*	*Veteran's Memorial*	*Landis*	*Rossi*	*Cunningham*	*Vineland High School - South*	*Vineland High School - North*
2003																							
Square Feet			75,860		70,883	40,030	42,090	57,397	45,430		26,980	8,200	7,140	5,100	4,500	4,420		98,250	88,520	76,000	36,405	231,050	229,580
Capacity (students)			620		563	361	447	519	498		188	95	95	57	60	60		735	637	628	320	1,316	1,153
Enrollment [a]			752		625	442	470	584	556		222	82	88	51	31	41		906	723	691	389	1,319	1,400
2004																							
Square Feet			75,860		70,883	64,690	64,690	57,397	45,430		26,980	8,200	7,140	5,100	4,500	4,420		98,250	88,520	76,000	36,405	231,050	229,580
Capacity (students)			620		563	361	447	519	498		188	95	95	57	60	60		735	637	628	320	1,316	1,153
Enrollment			752		574	428	499	604	521		215	97	94	55	42	58		933	771	720	390	1,325	1,370
2005																							
Square Feet			75,860		70,883	64,690	64,690	57,397	45,430		26,980	8,200	7,140	5,100	4,500	4,420		98,250	88,520	76,000	36,405	231,050	229,580
Capacity (students)			620		563	361	447	519	498		188	95	95	57	60	60		735	637	628	320	1,316	1,153
Enrollment			714		595	437	484	620	540		203	97	103	65	36	66		924	740	724	401	1,371	1,373
2006																							
Square Feet			75,860		70,883	64,690	64,690	57,397	45,430		26,980	8,200	7,140	5,100	4,500	4,420		98,250	88,520	76,000	36,405	231,050	229,580
Capacity (students)			620		563	361	447	519	498		188	95	95	57	60	60		735	637	628	320	1,316	1,153
Enrollment			713		599	434	489	623	560		223	90	100	56	37	70		912	687	692	395	1,374	1,413
2007																							
Square Feet			75,860	74,300	70,883	64,690	64,690	57,397	45,430		26,980	8,200	7,140	5,100	4,500	4,420	119,300	98,250	88,520	76,000	36,405	231,050	229,580
Capacity (students)			620	556	563	361	447	519	498		188	95	95	57	60	60	716	735	637	628	320	1,316	1,153
Enrollment			613	566	625	457	441	539	580		-	74	91	-	19	37	567	714	562	491	327	1,167	1,459
2008																							
Square Feet		82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	119,300	98,250	88,520	76,000	36,405	231,050	229,580
Capacity (students)		460	620	556	563	361	447	519	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153
Enrollment		503	628	537	613	422	444	523	567	263	-	68	68	-	-	-	526	600	505	509	92	1,427	1,392
2009																							
Square Feet		82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	119,300	98,250	88,520	76,000	36,405	231,050	229,580
Capacity (students)		460	620	556	563	361	447	519	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153
Enrollment		584	652	549	620	421	442	542	567	229	208	-	-	-	-	61	512	531	503	557	134	1,380	1,262
2010																							
Square Feet		82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	119,300	98,250	88,520	76,000	36,405	231,050	229,580
Capacity (students)		460	620	556	563	361	447	519	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153
Enrollment		542	651	537	615	393	464	523	551	310	213	-	-	-	-	-	500	506	446	548	218	1,280	1,282
2011																							
Square Feet		82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	119,300	98,250	88,520	76,000	36,405	231,050	229,580
Capacity (students)		460	620	556	563	361	447	519	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153
Enrollment		572	713	573	662	411	471	554	568	310	210	-	-	-	-	-	492	526	509	554	66	1,387	1,326
2012																							
Square Feet	40,000	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	-	5,100	-	4,420	119,300	98,250	88,520	76,000	36,405	231,050	229,580
Capacity (students)	180	460	620	556	563	361	447	519	498	460	188	95	-	57	-	60	716	735	637	628	320	1,316	1,153
Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	520	554	50	1,339	1,056

Number of Schools at June 30, 2012
Elementary = 8
Kindergarten Centers = 2
Preschool Centers = 4
Intermediate School = 5
Senior High School = 2

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

Source: School District Facilities Office

CITY OF VINELAND SCHOOL DISTRICT
Schedule of Required Maintenance
Last Ten Fiscal Years
Unaudited

Undistributed Expenditures - Required Maintenance for School Facilitie

11-000-261-xxx

* School Facilities	Project # (s)	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Vineland Senior High - South	N/A	$ 196,784.74	$ 268,971.10	$ 213,865.55	$ 109,115.00	$ 268,985.28	$ 245,563.00	$ 349,688.00	$ 435,667.00	$ 198,544.00	$ 176,066.00
Vineland Senior High - North	N/A	166,708.75	87,898.59	196,452.62	215,987.00	149,968.18	93,824.00	154,909.00	582,668.00	213,494.00	143,071.00
Landis Intermediate	N/A	57,810.89	90,212.24	38,749.64	57,430.00	124,668.24	91,947.00	104,574.00	135,607.00	135,899.00	118,350.00
Veterans Memorial Intermediate	N/A	142,548.01	86,000.08	55,177.80	25,337.00	92,576.39	57,127.00	33,040.00	83,093.00	62,506.00	72,900.00
Dane Barse	N/A	46,299.98	24,748.19	17,295.59	38,308.00	18,330.88	12,986.00	12,494.00	60,036.00	41,022.00	132,574.00
Butler Ave PK Center	N/A	627.76	78.72	-	22.00	2,652.13	16.00	1,225.00	2,869.00	3,584.00	3,413.00
Cunningham Alternative Program	N/A	46,976.49	7,004.74	22,338.80	15,792.00	10,114.50	12,654.00	15,040.00	70,920.00	124,084.00	25,706.00
D'Ippolito Elementary	N/A	66,242.34	37,829.82	18,475.68	35,277.00	36,905.83	70,501.00	45,399.00	85,296.00	32,466.00	81,110.00
Wallace Intermediate	N/A	61,614.74	37,950.46	31,803.92	35,483.00	28,968.55	18,457.00	-	-	-	-
Marie Durand Elementary	N/A	45,435.52	40,983.39	17,416.99	33,615.00	39,619.83	43,692.00	57,593.00	105,729.00	44,626.00	61,863.00
East Vineland K Center	N/A	1,206.27	-	1,423.00	25.00	4,704.19	4,904.00	8,303.00	16,399.00	26,846.00	9,637.00
Maurice Fels K Center	N/A	-	-	-	-	-	905.00	1,685.00	7,113.00	2,980.00	5,096.00
Johnstone Elementary	N/A	49,336.98	22,031.13	18,640.85	9,540.00	33,016.22	32,547.00	51,684.00	50,123.00	47,612.00	20,447.00
Leuchter PK Center	N/A	58,846.17	15,811.93	16,350.83	12,418.00	15,206.44	15,829.00	10,679.00	16,693.00	35,452.00	15,096.00
Mennies Elementary	N/A	45,783.20	43,758.00	21,000.11	22,780.00	29,775.49	36,857.00	28,443.00	22,799.00	27,526.00	73,871.00
Sabater Elementary	N/A	26,432.18	27,093.74	20,494.86	11,248.00	5,012.69	-	-	-	-	-
Oak and Main PK Center	N/A	1,157.64	15,575.14	-	181.00	2,428.33	1,553.00	14,792.00	27,684.00	4,373.00	2,629.00
Dallago Preschool	N/A	24,214.33	11,108.03	3,996.97	2,660.00	1,025.05	-	-	-	-	-
Petway Elementary	N/A	23,201.53	23,594.19	6,150.91	8,824.00	20,224.81	10,321.00	-	-	-	-
Rossi Intermediate	N/A	65,083.91	73,580.52	38,025.32	21,173.00	25,074.08	29,885.00	94,641.00	67,209.00	35,820.00	32,879.00
South Vineland PK Center	N/A	2,909.18	-	30.00	609.00	5,480.70	10,779.00	5,864.00	11,565.00	6,525.00	2,738.00
Winslow Elementary	N/A	39,371.81	40,869.95	79,454.81	88,033.00	34,810.66	37,722.00	65,264.00	70,126.00	63,335.00	35,573.00
Almond Road Preschool	N/A	135,255.18	-	-	-	-	-	-	-	-	-
Total School Facilities		1,303,847.60	955,099.96	817,144.25	743,857.00	949,548.47	828,069.00	1,055,317.00	1,851,596.00	1,106,694.00	1,013,019.00
Other Facilities	N/A	770,811.98	690,464.54	448,770.25	233,872.00	232,319.87	364,069.00	817,035.00	1,154,456.00	821,692.00	971,029.00
Total		$2,074,659.58	$1,645,564.50	$1,265,914.50	$ 977,729.00	$1,181,868.34	$1,192,138.00	$1,872,352.00	$ 3,006,052.00	$ 1,928,386.00	$ 1,984,048.00

* School facilities as defined under EFCFA (N.J.A.C. 6A:26-1.2 and N.J.A.C. 6:24-1.3)

Source: School District records.

CITY OF VINELAND SCHOOL DISTRICT
Insurance Schedule
June 30, 2012
Unaudited

	Amount	Deductible
School Package Policy:		
Building and Contents (All Locations)	$ 400,000,000.00	$ 5,000.00
Boiler and Machinery	38,627,690.00	10,000.00
General Automobile Liability	6,000,000.00	1,000.00
School Board Legal Liability	6,000,000.00	15,000.00
Workers' Compensation	2,000,000.00	-
Student Accident Insurance:		
Catastrophic	1,000,000.00	
	5,000,000.00	excess medical
Compulsory	1,000,000.00	
Daycare	250,000.00	aggregate maximum
Surety Bonds:		
Treasurer	650,000.00	-
Executive Controller	200,000.00	-
Board Secretary/Business Administrator	10,000.00	-
Principals (each)	5,000.00	-
Asst. Principals (each)	5,000.00	-
Financial Secretary (each)	5,000.00	-
Student Activity Record keeper (each)	5,000.00	-
Principal Accountant-School Board Office	5,000.00	-
Senior Accountant-School Board Office	5,000.00	-
Accountant-School Board Office	5,000.00	-
Principal Clerk Typist-School Board Office	5,000.00	-
Clerk Typist-School Board Office	5,000.00	-
Principal Benefits Clerk-School Board Office	5,000.00	-
Financial Advisor-VHS	5,000.00	-
Clerk Driver	5,000.00	-
Adult Ed Tech Coordinator	5,000.00	-
MISC Bonds-public employees blanket bond-cafeteria	10,000.00	-
Faculty Manager of Athletics (each)	7,500.00	-
Faculty Manager of Vld. High Athletic Dept.	7,500.00	-

Source: School District records.

SINGLE AUDIT SECTION

Romano, Hearing, Testa & Knorr
PROFESSIONAL ASSOCIATION
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

RHTK

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Vineland School District, in the County of Cumberland, State of New Jersey, as of and for the fiscal year ended June 30, 2012, which collectively comprise the School District's basic financial statements and have issued our report thereon dated December 21, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and in compliance with audit requirements as prescribed by the Division of Administration and Finance, Department of Education, State of New Jersey.

Internal Control Over Financial Reporting

Management of the City of Vineland School District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the City of Vineland School District's internal control over financial reporting as a basis for designing our auditing procedures 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 School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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 School District's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be material weaknesses as findings no.: 2012-1.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Vineland School District's financial statements are free of 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 instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by the Division of Administration and Finance, Department of Education, State of New Jersey and which are described in the accompanying Schedule of Findings and Questioned Costs as findings no.: 2012-2.

We noted certain other matters that we reported to the Board of Education of the City of Vineland School District in a separate report entitled, *Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance* dated December 21, 2012.

The City of Vineland School District's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the School District's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, members of the Board of Education, others within the School District, the Division of Administration and Finance of the New Jersey Department of Education, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

ROMANO, HEARING, TESTA & KNORR

Stephen P. Testa
Certified Public Accountant
Public School Accountant No. CS 01142

December 21, 2012

Romano, Hearing, Testa & Knorr
PROFESSIONAL ASSOCIATION
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND STATE OF NEW JERSEY CIRCULAR 04-04-OMB

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

Compliance

We have audited the City of Vineland School District's compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement and the New Jersey State Grant Compliance Supplement that could have a direct and material effect on each of the School District's major federal and state programs for the fiscal year ended June 30, 2012. The 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the School District's management. Our responsibility is to express an opinion on the School District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; audit requirements as prescribed by the Division of Administration and Finance, Department of Education, State of New Jersey; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and State of New Jersey Circular 04-04-OMB, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards, OMB Circular A-133, and State of New Jersey Circular 04-04-OMB require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the City of Vineland School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the School District's compliance with those requirements.

In our opinion, the City of Vineland School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2012. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and New Jersey Circular 04-04-OMB and which are described in the accompanying Schedule of Findings and Questioned Costs and Independent Auditor's Management Report on Administrative Findings - Financial, Compliance and Performance as findings no.: 2012-3, 2012-4 and 2012-5.

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Internal Control Over Compliance

Management of the City of Vineland School District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and state programs. In planning and performing our audit, we considered the School District's internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and State of New Jersey Circular 04-04-OMB, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying Schedule of Findings and Questioned Costs and Independent Auditor's Management Report on Administrative Findings - Financial, Compliance and Performance as finding no.: 2012-5. 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.

The City of Vineland School District's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the School District's response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of management, members of the Board of Education, others within the School District, the Division of Administration and Finance of the New Jersey Department of Education, federal and state awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

ROMANO, HEARING, TESTA & KNORR

Stephen P. Testa

Stephen P. Testa
Certified Public Accountant
Public School Accountant No. CS 01142

December 21, 2012

CITY OF VINELAND SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - SCHEDULE A
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	Grant Period From	Grant Period To	Balance at June 30, 2011	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjust-ments	Repayment of Prior Years' Balances	Balance at June 30, 2012 (Accounts Receivable)	Balance at June 30, 2012 Deferred Revenue	Balance at June 30, 2012 Due to Grantor
U.S. Department of Education														
General Fund:														
Education Jobs Fund	84.410A	539011	$ 4,521,524.00	08/10/10	09/30/12	$ (97,463.75)		$ 4,026,976.45	$ (4,502,620.65)			$ (573,107.95)		
Medical Assistance Program (SEMI)	93.778	N/A	349,015.90	07/01/11	06/30/12			349,015.90	(349,015.90)					
Total General Fund						(97,463.75)	-	4,375,992.35	(4,851,636.55)	-	-	(573,107.95)	-	-
U.S. Department of Education														
Passed Through the State Department of Educatior														
Special Revenue Fund:														
Title I, Part A:														
Current Year	84.010	NCLB539011	4,176,943.82	09/01/11	08/31/12			2,303,666.97	(3,424,533.35)			(1,120,866.38)		
Carryover	84.010	NCLB539011	4,519,444.00	09/01/10	08/31/11	(954,358.63)		1,410,129.03	(455,770.40)			-		
ARRA - Title I, Part A	84.389	ARRA539011	3,126,358.00	07/01/09	08/31/11	(101,737.48)		296,402.00	(239,384.47)	$ 0.17		(49,608.00)		$ 4,888.22
Title I School Improvement:														
Carryover	84.377	NCLB539011	63,247.00	09/01/10	08/31/11	(11,800.00)		29,137.90	(17,337.90)			-		
Carryover	84.377	NCLB539010	160,386.00	09/01/09	08/31/10	(0.47)		0.47				-		
ARRA - Title I School Improvement Allocation	84.388	ARRA539011	61,904.00	07/01/09	08/31/11	0.21		515.00	(1,035.21)			(520.00)		
I.D.E.A. - Part B :														
Basic:														
Current Year	84.027	IDEA539011	2,803,907.00	09/01/11	08/31/12				(2,717,168.71)			(2,717,168.71)		
Carryover	84.027	IDEA539011	2,741,958.00	09/01/10	08/31/11	(759,131.00)		1,706,039.00	(986,907.90)			(39,999.90)		
Preschool Incentive:														
Current Year	84.173	IDEA539011	114,671.00	09/01/11	08/31/12				(99,577.00)			(99,577.00)		
Carryover	84.173	IDEA539011	96,115.00	09/01/10	08/31/11	(49,373.00)		49,373.00				-		
ARRA - I.D.E.A. Part B	84.391	ARRA539010	2,898,682.00	07/01/09	08/31/11	(494,487.00)		631,635.00	(137,147.79)	(0.21)				
ARRA - I.D.E.A. Preschool Grants	84.392	ARRA539010	104,246.00	07/01/09	08/31/11	(59,332.00)		76,978.00	(17,646.33)	0.33		(0.00)		
Title II-A:														
Current Year	84.367	NCLB539011	649,498.00	09/01/11	08/31/12			391,170.90	(611,492.59)			(220,321.69)		
Carryover	84.367	NCLB539011	817,240.00	09/01/10	08/31/11	(178,762.31)		242,810.10	(64,047.79)			-		
Title II-D:														
Carryover	84.318	NCLB539011	10,152.00	09/01/10	08/31/11	258.57			(9,893.00)		$ 258.57	(9,893.00)		
Title III:														
Current Year	84.365	NCLB539011	298,211.00	09/01/11	08/31/12			89,232.42	(254,493.85)			(165,261.43)		
Carryover	84.365	NCLB539011	225,158.00	09/01/10	08/31/11	(62,857.29)		78,129.58	(15,272.29)			-		
Perkins Vocational and Applied Technology Education Act:														
Current Year	84.048	PERK539012	105,740.00	07/01/11	06/30/12			78,278.00	(77,739.85)					538.15
Prior Year	84.048	PERK539011	96,038.00	07/01/10	06/30/11	(6,530.80)		6,531.00		(0.20)		(0.00)		
Adult Basic Skills and Integrated English Literacy and Civics Education Program:														
Current Year	84.002A	N/A	90,200.00	07/01/11	06/30/12			64,464.41	(75,199.50)			(10,735.09)		
Prior Year	84.002A	N/A	114,200.00	07/01/10	06/30/11	(34,472.31)		34,472.31				-		
Passed Through Cumberland Empowerment Corp:														
21st Century Community Learning Center Grant	84.287C	N/A	78,350.71	09/01/11	08/31/12			48,036.00	(61,324.83)	(0.78)		(13,289.61)		
21st Century Community Learning Center Grant	84.287C	N/A	65,757.00	09/01/10	08/31/11	(22,577.29)		22,577.00		0.29		-		
Passed through County of Cumberland Office of Employment and Training:														
WIA Youth Program Services - Performance Based	17.259	09-33	133,000.00	10/12/09	09/30/10	14,067.26					14,067.26			
WIA Out-of School Youth Program:														
Current Year	17.259	11-122	30,000.00	10/01/11	09/30/12			11,000.00					$ 11,000.00	
Prior Year	17.259	09-34	50,000.00	10/12/09	09/30/10	23,200.00							23,200.00	
Second Prior Year	17.259	08-065-B	87,000.00	10/01/08	09/30/09	42,000.00							42,000.00	
Third Prior Year	17.259	07-134-A	36,000.00	10/01/07	09/30/08	1,019.33			(588.68)				430.65	
Total Special Revenue Fund						(2,654,874.21)	-	7,570,578.09	(9,266,561.44)	(0.40)	14,325.83	(4,447,240.81)	76,630.65	5,426.37

(Continued)

The Accompanying Notes to the Financial Statements and Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an integral part of this schedule.

EXHIBIT K-3
(Continued)

CITY OF VINELAND SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - SCHEDULE A
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	Grant Period From	Grant Period To	Balance at June 30, 2011	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjust-ments	Repayment of Prior Years' Balances	Balance at June 30, 2012 (Accounts Receivable)	Balance at June 30, 2012 Deferred Revenue	Balance at June 30, 2012 Due to Grantor
U.S. Department of Agriculture														
Passed Through the State Department of Educatior														
Enterprise Funds:														
National School Lunch Program:														
Current Year	10.555	N/A	$ 2,851,700.75	07/01/11	06/30/12			$ 2,705,284.89	$ (2,851,700.75)			$ (146,415.86)		
Prior Year	10.555	N/A	2,711,462.56	07/01/10	06/30/11	$ (527,751.10)		527,751.10				-		
School Breakfast Program:														
Current Year	10.553	N/A	1,325,476.67	07/01/11	06/30/12			1,250,486.33	(1,325,476.67)			(74,990.34)		
Prior Year	10.553	N/A	736,690.28	07/01/10	06/30/11	(182,124.96)		182,124.96				-		
After School Snack Program:														
Current Year	10.555	N/A	50,267.92	07/01/11	06/30/12			48,503.20	(50,267.92)			(1,764.72)		
Prior Year	10.555	N/A	51,071.84	07/01/10	06/30/11	(8,662.44)		8,662.44				-		
Fresh Fruits and Vegetable Program:														
Current Year	10.582	N/A	130,908.66	07/01/11	06/30/12			91,279.25	(130,908.66)			(39,629.41)		
Food Distribution Program:														
Current Year	10.555	N/A	295,157.64	07/01/11	06/30/12	49,029.00		295,157.64	(289,510.91)				$ 54,675.73	
Total Enterprise Fund						(669,509.50)	-	5,109,249.81	(4,647,864.91)	-	-	(262,800.33)	54,675.73	-
Total All Funds						$ (3,421,847.46)	$ -	$ 17,055,820.25	$ (18,766,062.90)	$ (0.40)	$ 14,325.83	$ (5,283,149.09)	$ 131,306.38	$ 5,426.37

The Accompanying Notes to the Financial Statements and Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an integral part of this schedule.

CITY OF VINELAND SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE - SCHEDULE B
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

State Grantor / Program Title	Grant or State Project Number	Program or Award Amount	Grant Period From	Grant Period To	Balance at June 30, 2011 Deferred Revenue (Accounts Receivable)	Balance at June 30, 2011 Due to Grantor	Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments/ Repayment of Prior Year's Balances	Balance at June 30, 2012 (Accounts Receivable)	Balance at June 30, 2012 Deferred Revenue	Balance at June 30, 2012 Due to Grantor	MEMO Budgetary Receivable	MEMO Cumulative Total Expenditures
State Department of Education															
General Fund															
Current Expense															
Equalization Aid	12-495-034-5120-078	$87,747,777.00	07/01/11	06/30/12				$ 79,085,333.00	$ (79,085,333.00)					$ 8,662,444.00	$ (79,085,333.00)
Equalization Aid	11-495-034-5120-078	84,320,919.00	07/01/10	06/30/11				8,356,412.00	(8,356,412.00)						(8,356,412.00)
Security Aid	12-495-034-5120-084	2,986,976.00	07/01/11	06/30/12				2,692,102.00	(2,692,102.00)					294,874.00	(2,692,102.00)
Security Aid	11-495-034-5120-084	2,812,928.00	07/01/10	06/30/11				278,768.00	(278,768.00)						(278,768.00)
Adjustment Aid	12-495-034-5120-085	36,702,288.00	07/01/11	06/30/12				33,079,045.00	(33,079,045.00)					3,623,243.00	(33,079,045.00)
Adjustment Aid	11-495-034-5120-085	32,400,296.00	07/01/10	06/30/11				3,210,950.00	(3,210,950.00)						(3,210,950.00)
Transportation Aid	12-495-034-5120-014	4,246,900.00	07/01/11	06/30/12				3,827,647.00	(3,827,647.00)					419,253.00	(3,827,647.00)
Transportation Aid	11-495-034-5120-014	3,889,237.00	07/01/10	06/30/11				385,433.00	(385,433.00)						(385,433.00)
Special Education Categorical Aid	12-495-034-5120-089	4,749,459.00	07/01/11	06/30/12				4,280,593.00	(4,280,593.00)					468,866.00	(4,280,593.00)
Special Education Categorical Aid	11-495-034-5120-089	4,564,872.00	07/01/10	06/30/11				452,390.00	(452,390.00)						(452,390.00)
Reimbursed T.P.A.F. Social Security Aid	12-495-034-5095-002	4,875,475.79	07/01/11	06/30/12				4,158,113.91	(4,875,475.79)		$ (717,361.88)				(4,875,475.79)
Reimbursed T.P.A.F. Social Security Aid	11-495-034-5095-002	5,209,592.00	07/01/10	06/30/11	$ (236,741.51)			236,741.51							
Extraordinary Aid - FY '12	12-100-034-5120-473	1,352,859.00	07/01/11	06/30/12					(1,352,859.00)		(1,352,859.00)				(1,352,859.00)
Extraordinary Aid - FY '11	11-100-034-5120-473	1,069,557.00	07/01/10	06/30/11	(1,069,557.00)			1,069,557.00							
Nonpublic School Transport. Costs (18A:39-1a)	N/A	61,893.98	07/01/11	06/30/12					(61,893.98)		(61,893.98)				(61,893.98)
Nonpublic School Transport. Costs (18A:39-1a)	N/A	81,009.36	07/01/10	06/30/11	(81,009.36)			81,009.36							
New Jersey Schools Development Authority															
General Fund															
School Design and Construction (NC)	N/A	17,739.83	07/01/11	06/30/12				17,739.83 (NC)		$ (17,739.83)					
Total General Fund					(1,387,307.87)	-	-	141,211,834.61	(141,938,901.77)	(17,739.83)	(2,132,114.86)	-	-	13,468,680.00	(141,938,901.77)
State Department of Education															
Special Revenue Fund:															
Preschool Education Aid	12-495-034-5120-086	17,614,890.00	07/01/11	06/30/12			$ 3,148,189.26	15,853,400.00	(18,296,602.77)	796,382.00		$ 1,501,368.49		1,761,490.00	(18,296,602.77)
Preschool Education Aid	11-495-034-5120-086	17,925,344.00	07/01/10	06/30/11	1,355,655.26		(3,148,189.26)	1,792,534.00							
Preschool Education Aid	10-495-034-5120-086	18,523,064.00	07/01/09	06/30/10		$ 796,382.00				(796,382.00)					
N.J. Nonpublic Aid:															
Textbook Aid (Ch. 194, L 1979)	12-100-034-5120-064	51,178.00	07/01/10	06/30/11				51,178.00	(46,821.95)				$ 4,356.05		(46,821.95)
Textbook Aid (Ch. 194, L 1979)	11-100-034-5120-064	62,979.00	07/01/10	06/30/11		5,066.89				5,066.89			-		
Auxiliary Services (Ch 192, L 1977):															
Compensatory Education	12-100-034-5120-067	225,703.00	07/01/11	06/30/12				225,703.00	(149,368.26)				76,334.74		(149,368.26)
Compensatory Education	11-100-034-5120-067	217,690.00	07/01/10	06/30/11		40,605.25				40,605.25			-		
English as a Second Language	12-100-034-5120-067	5,689.00	07/01/11	06/30/12				5,689.00	(5,516.86)				172.14		(5,516.86)
English as a Second Language	11-100-034-5120-067	5,123.00	07/01/10	06/30/11		5,123.00				5,123.00			-		
Transportation	12-100-034-5120-068	37,659.00	07/01/11	06/30/12				37,659.00	(28,182.00)				9,477.00		(28,182.00)
Home Instruction	12-100-034-5120-067	3,867.35	07/01/11	06/30/12					(3,867.35)		(3,867.35)				(3,867.35)
Home Instruction	11-100-034-5120-067	3,384.33	07/01/10	06/30/11	(2,991.63)			2,992.00		(0.37)					
Handicapped Services (Ch. 193, L 1977)															
Supplementary Instruction	12-100-034-5120-066	44,897.00	07/01/11	06/30/12				44,897.00	(35,776.86)				9,120.14		(35,776.86)
Supplementary Instruction	11-100-034-5120-066	36,270.00	07/01/10	06/30/11		6,671.04				6,671.04			-		
Examination and Classification	12-100-034-5120-066	83,735.00	07/01/11	06/30/12				83,735.00	(42,838.98)				40,896.02		(42,838.98)
Examination and Classification	11-100-034-5120-066	74,471.00	07/01/10	06/30/11		5,110.19				5,110.19			-		
Corrective Speech	12-100-034-5120-066	62,398.00	07/01/11	06/30/12				62,398.00	(42,653.30)				19,744.70		(42,653.30)
Corrective Speech	11-100-034-5120-066	69,626.00	07/01/10	06/30/11		22,765.63				22,765.63			-		
Nonpublic Nursing	12-100-034-5120-070	73,100.00	07/01/11	06/30/12				73,100.00	(70,028.00)				3,072.00		(70,028.00)
Nonpublic Nursing	11-100-034-5120-070	75,431.00	07/01/10	06/30/11		2,492.00				2,492.00			-		

(NC) ***Denotes non-cash***

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE - SCHEDULE B
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

State Grantor / Program Title	Grant or State Project Number	Program or Award Amount	Grant Period From	Grant Period To	Balance at June 30, 2011 Deferred Revenue (Accounts Receivable)	Balance at June 30, 2011 Due to Grantor	Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments/ Repayment of Prior Year's Balances	Balance at June 30, 2012 (Accounts Receivable)	Balance at June 30, 2012 Deferred Revenue	Balance at June 30, 2012 Due to Grantor	MEMO Budgetary Receivable	MEMO Cumulative Total Expenditures
State Department of Education (Cont'd)															
Special Revenue Fund (Cont'd):															
G.E.D. Testing	09-100-034-5062-180	2,960.00	07/01/08	06/30/09	$ (80.00)						$ (80.00)				
Municipal Alliance on Alcoholism and Drug Abuse: (Passed through Cumberland County/City of Vineland)															
Current Year	N/A	12,990.00	01/01/11	12/31/11				$ 6,495.00	$ (12,990.00)		(6,495.00)				$ (12,990.00)
Teacher Quality Mentoring Program	09-495-034-5120-052	53,396.00	02/01/09	09/30/09	20,384.63				(20,384.63)		-				(20,384.63)
Passed through County of Cumberland Office of Employment and Training:															
Job Search Assistance	N/A	78,400.00	01/01/10	03/31/11	(1,827.56)			1,827.56			-				
Expanded ABE/ESL Training	07-135-A	84,000.00	07/01/07	06/30/08	22,720.11							$ 22,720.11			
Governor's School of Excellence	06-100-034-5063-301	50,000.00	07/01/06	06/30/07	747.88				(728.98)			18.90			(728.98)
State Department of Community Affairs															
(Passed through City of Vineland) - Recreation for Individuals with Disabilities	2011-05157-0428-0	6,830.00	01/01/11	12/31/11				6,164.68	(6,164.68)		-				(6,164.68)
State Department of Children and Families															
Special Revenue Fund (Cont'd):															
Family Friendly Centers	12EAFP	45,463.00	07/01/11	06/30/12				45,463.00	(45,463.00)		-				(45,463.00)
Family Friendly Centers	11EAFP	45,463.00	07/01/10	06/30/11		27,521.71				27,521.71	-				
State Department of Labor and Workforce Development															
New Jersey Youth Corp.	ADGY12S	416,620.00	07/01/11	06/30/12				357,232.00	(397,378.82)		(40,146.82)				(397,378.82)
New Jersey Youth Corp.	ADGY11S	405,220.00	07/01/10	06/30/11	(13,846.38)			13,846.38			-				
Total Special Revenue Fund					1,380,762.31	911,737.71	-	18,664,313.62	(19,204,766.44)	115,355.34	(50,589.17)	$ 1,524,107.50	$ 163,172.79	$ 1,761,490.00	(19,204,766.44)
State Department of Agriculture															
Enterprise Fund:															
National School Lunch Program (State Share):															
Current Year	12-100-010-3350-023	64,707.17	07/01/11	06/30/12				61,400.72	(64,707.17)		(3,306.45)				(64,707.17)
Prior Year	11-100-010-3350-023	59,196.16	07/01/10	06/30/11	(12,036.65)			12,036.65							
Total Enterprise Fund					(12,036.65)	-	-	73,437.37	(64,707.17)	-	(3,306.45)	-	-	-	(64,707.17)
Total All Funds					$ (18,582.21)	$ 911,737.71	$ -	$ 159,949,585.60	$ (161,208,375.38)	$ 97,615.51	$ (2,186,010.48)	$ 1,524,107.50	$ 163,172.79	$ 15,230,170.00	$ (161,208,375.38)

(NC) ***Denotes non-cash***

CITY OF VINELAND SCHOOL DISTRICT
Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Fiscal Year Ended June 30, 2012

Note 1: GENERAL

The accompanying schedules of expenditures of federal awards and state financial assistance include federal and state award activity of the City of Vineland School District (hereafter referred to as the "School District"). The School District is defined in note 1 to the School District's basic financial statements. All federal and state awards received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies, are included on the schedules of expenditures of federal awards and state financial assistance.

Note 2: BASIS OF ACCOUNTING

The accompanying schedules of expenditures of federal awards and state financial assistance are presented using 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 School District's basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

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 the revenue recognition of the one or more deferred June state aid payments in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, payments are not recognized until the subsequent budget year due to the state deferral and recording of the one or more June state aid payments 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 special revenue fund also recognizes the one or more June state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

The net adjustment to reconcile revenues from the budgetary basis to the GAAP basis is ($784,727.00) for the general fund and $- for the special revenue fund. The net adjustment to reconcile expenditures from the budgetary basis to the GAAP basis is $- for the general fund and $- for the special revenue fund. See Exhibit C-3, notes to required supplementary information, for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds.

Note 3: RELATIONSHIP TO FINANCIAL STATEMENTS (CONT'D)

Awards and financial assistance expenditures are reported in the School District's basic financial statements on a GAAP basis as presented as follows:

Fund	Federal	State	Total
General Fund	$ 4,851,636.55	$ 148,880,804.77	$ 153,732,441.32
Special Revenue Fund	9,266,561.44	19,204,766.44	28,471,327.88
Food Servcie Fund	4,647,864.91	64,707.17	4,712,572.08
	$ 18,766,062.90	$ 168,150,278.38	$ 186,916,341.28

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: ADJUSTMENTS

The amounts reflected in the adjustments column of the Schedule of Expenditures of State Financial Assistance consists of the following:

The adjustment to New Jersey Schools Development Authority School Design and Construction Program consists of amount paid on behalf of the School District in amount of $17,739.83 in the General Fund as described in Note 6.

The remaining adjustments are the result of minor rounding differences.

The amounts reflected in the adjustments column of the Schedule of Expenditures of Federal Awards consist of minor rounding differences.

Note 6: OTHER

Revenues and expenditures reported under the Food Distribution Program represent current year value received and current year distributions respectively. The amount reported as TPAF Non-Contributory Insurance and TPAF Post-Retirement Medical represent the amounts paid by the state on behalf of the District for the year ended June 30, 2012. 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, 2012.

The District participated in the School Design and Construction Program wherein expenditures for construction were made on behalf of the District by the New Jersey Schools Development Authority. The amount of $17,739.83 in the General Fund was paid on behalf of the District for the year ended June 30, 2012. This amount is reported on the Schedule of Expenditures of State Financial Assistance as “non-cash” assistance.

Note 8: SCHOOLWIDE PROGRAM FUNDS

Schoolwide programs are not separate federal programs as defined in OMB Circular A-133; amounts used in schoolwide programs are included in the total expenditures of the program contributing the funds in the schedule of expenditures of federal awards. The following funds by program are included in schoolwide programs in the School District:

Program	Amount
Title I, Part A of ESEA (NCLB)	$ 2,092,160.73
Title IIA of ESEA (NCLB)	466,709.50
	$ 2,558,870.23

Note 9: MAJOR PROGRAMS

Major programs are identified in the Summary of Auditor's Results section of the Schedule of Findings and Questioned Costs.

CITY OF VINELAND SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012

Section 1- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	X yes ___ no
Were significant deficiencies identified that were not considered to be a material weakness?	___ yes X none reported
Noncompliance material to financial statements noted?	___ yes X no

Federal Awards

Internal control over compliance:	
Material weaknesses identified?	___ yes X no
Were significant deficiencies identified that were not considered to be a material weakness?	___ yes X none reported
Type of auditor's report on compliance for major programs	Unqualified
Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (section .510(a))?	___ yes X no

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
84.410A	**Education Jobs Fund**
84.367	**Title II-A**
	Title I, Part A Cluster:
84.010	Title I, Part A
84.389	ARRA - Title I, Part A
	I.D.E.I.A. Part B, Special Education Cluster:
84.027	I.D.E.I.A. Part B, Basic
84.391	ARRA - I.D.E.I.A. Part B, Basic
84.173	I.D.E.I.A. Part B, Preschool
84.392	ARRA - I.D.E.I.A. Part B, Preschool
	Child Nutrition Cluster:
10.553	School Breakfast Program
10.555	Food Distribution (Non-Cash Assistance)
10.555	National School Lunch Program
10.555	After School Snack Program

Dollar threshold used to determine Type A programs	$ 568,982
Auditee qualified as low-risk auditee?	___ yes X no

CITY OF VINELAND SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012

Section 1- Summary of Auditor's Results (Cont'd)

State Financial Assistance

Internal control over compliance:

Material weaknesses identified?	____ yes X no
Were significant deficiencies identified that were not considered to be a material weakness?	X yes ____ none reported
Type of auditor's report on compliance for major programs	Unqualified
Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (section .510(a)) or New Jersey Circular 04-04-OMB?	X yes ____ no

Identification of major programs:

GMIS Numbers	Name of State Program
	State Aid - Public:
12-495-034-5120-078	Equalization Aid
12-495-034-5120-084	Security Aid
12-495-034-5120-085	Adjustment Aid
12-495-034-5120-089	Special Education Categorical Aid
12-495-034-5120-014	**Transportation Aid**
12-495-034-5095-002	**Reimbursed TPAF Social Security Contributions**
12-495-034-5120-086	**Preschool Education Aid**

Dollar threshold used to determine Type A programs	$ 3,000,000
Auditee qualified as low-risk auditee?	____ yes X no

CITY OF VINELAND SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2012

Section 2- Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with Government Auditing Standards and with audit requirements as prescribed by the Division of Administration and Finance, Department of Education, State of New Jersey.

Finding No. 2012-1

Criteria or Specific Requirement
The general ledger and subsidiary records should be properly maintained and closed out in a timely manner to allow for the financial statements to be produced which are free from material misstatement.

Condition
The following was noted with regard to the general ledger and subsidiary records:

1) Material adjusting journal entries were required to be made to the general ledger to properly reflect financial statements free from material misstatement.

2) The District did not allocate the June 2012 health benefits to the various funds such as the special revenue fund and food service fund and the various schools within the general fund thereby understating expenditures in those funds and schools. An audit adjustment was proposed and recorded to correct this error.

3) For the Food Service Fund, inventory activity was not recorded in the general ledger; adjustments were required for the various federal and state subsidy revenues and receivables; the general ledger did not break out the revenues for daily sales and sales from reimbursable programs and the fiscal year-end accounts receivable and accounts payable were not recorded in the general ledger.

4) For the District's Capital Assets, the capital asset records were not updated until mid-December 2012. When the records were available for audit, the following items were noted which required substantial analysis in order to achieve proper reporting; 1) there were a number of assets contained in the report which should have been fiscal year 2013 additions and 2) there were a number of assets which were purchased in fiscal year 2012 that were not on the asset listing. In addition, the beginning accumulated depreciation per the report did not agree to the prior year ending accumulated depreciation.

5) A number of budgetary line accounts were over-expended at June 30, 2012. Most of these were the result of audit adjustments and reclassifying entries, although in two instances the line accounts overexpended were not the result of audit adjustments or reclassifying entries.

Context
A significant amount of time was required to provide the adjusting journal entries so that the financial statements would be free from material misstatements.

Effect
Potential errors and/or irregularities could develop and not be detected in a timely manner to enable the District to institute prompt corrective actions.

Cause
Due to the turnover in several key accounting positions, the rest of the accounting staff had to perform functions they normally would not have to perform, particularly with respect to the year-end close. In addition, the new staff was not there during the previous year, and was understandably not familiar with the activity for that period or the workings of the District's existing software, which further complicated the fiscal year-end close. As a result, the accounting records were not closed out timely and material audit adjustments were required.

CITY OF VINELAND SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2012

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2012-1 (Cont'd)

Recommendation
That the general ledger and subsidiary records be properly maintained and closed out in a timely manner to allow for the financial statements to be produced which are free from material misstatement.

View of Responsible Officials and Planned Corrective Action
The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF VINELAND SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2012

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2012-2

Criteria or Specific Requirement
Expenditures, which exceed the bid or quote threshold, must be made in accordance with the requirements of the Public School Contracts Law (*N.J.S.A.*18A: 18A et seq.).

Condition
During our testing of bids and contracts several exceptions were noted with the requirements contained in the Public School Contracts Law.

Context
The following exceptions were noted during our testing of bids and contracts:

1) We were unable to determine the District advertised the award of certain professional service contracts and extraordinary unspecifiable services (EUS) contracts as required.
2) A number of vendors were disbursed totals exceeding $17,500, however we were unable to determine that resolutions were passed awarding non-fair and open contracts.
3) One vendor was awarded a bid in the minutes, but we were not provided with the resolution, the advertisement or any of the bid documents.
4) In several instances cooperative purchasing agreement numbers, state contract numbers or the joint purchase number identifier in the case of joint purchase agreements under Ed Data, were not included on the purchase order as required, and we were unable to determine that those agreements were authorized via board resolution.
5) There were several instances of vendors being exempt from bidding not being approved by board resolution.

Effect
Non-compliance with the Public School Contracts Law.

Cause
The District failed to perform the required procedures or could not produce documentation to substantiate that the required procedures were performed.

Recommendation
The District should maintain and provide documentation that it:

1) Advertised the award of professional service contracts and extraordinary unspecifiable services (EUS) contracts as required.
2) Adopted resolutions awarding non-fair and open contracts when vendors are paid amounts that exceed $17,500.
3) Maintained the required information with respect to contracts awarded by Bid.
4) Included on purchase orders the cooperative purchasing agreement numbers, state contract numbers or joint purchase number identifier if purchased under Ed Data and that those purchases were authorized by board resolution.
5) Approved by board resolution those purchases from vendors exempt from bidding requirements.

View of Responsible Officials and Planned Corrective Action
The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF VINELAND SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2012

Section 3- Schedule of Federal Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major Federal programs, as required by OMB Circular A-133.

No Current Year Findings.

CITY OF VINELAND SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2012

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major State programs, as required by OMB Circular A-133 and State of New Jersey Circular 04-04-OMB.

Finding No. 2012-3

Information on the State Program
State Aid Public:

Equalization Aid	GMIS No. 12-495-034-5120-078
Security Aid	GMIS No. 12-495-034-5120-078
Adjustment Aid	GMIS No. 12-495-034-5120-078
Special Education Categorical Aid	GMIS No. 12-495-034-5120-078

Criteria or Specific Requirement
Expenditures, which exceed the bid or quote threshold, must be made in accordance with the requirements of the Public School Contracts Law (*N.J.S.A.*18A: 18A et seq.).

Condition
During our testing of bids and contracts several exceptions were noted with the requirements contained in the Public School Contracts Law.

Questioned Costs
None

Context
The following exceptions were noted during our testing of bids and contracts:

1) We were unable to determine the District advertised the award of certain professional service contracts and extraordinary unspecifiable services (EUS) contracts as required.
2) A number of vendors were disbursed totals exceeding $17,500, however we were unable to determine that resolutions were passed awarding non-fair and open contracts.
3) One vendor was awarded a bid in the minutes, but we were not provided with the resolution, the advertisement or any of the bid documents.
4) In several instances cooperative purchasing agreement numbers, state contract numbers or the joint purchase number identifier in the case of joint purchase agreements under Ed Data, were not included on the purchase order as required, and we were unable to determine that those agreements were authorized via board resolution.
5) There were several instances of vendors being exempt from bidding not being approved by board resolution.

Effect
Non-compliance with the Public School Contracts Law.

Cause
The District failed to perform the required procedures or could not produce documentation to substantiate that the required procedures were performed.

CITY OF VINELAND SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2012

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2012-3 (Cont'd)

Recommendation
The District should maintain and provide documentation that it:

1) Advertised the award of professional service contracts and extraordinary unspecifiable services (EUS) contracts as required.
2) Adopted resolutions awarding non-fair and open contracts when vendors are paid amounts that exceed $17,500.
3) Maintained the required information with respect to contracts awarded by Bid.
4) Included on purchase orders the cooperative purchasing agreement numbers, state contract numbers or joint purchase number identifier if purchased under Ed Data and that those purchases were authorized by board resolution.
5) Approved by board resolution those purchases from vendors exempt from bidding requirements.

View of Responsible Officials and Planned Corrective Action
The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF VINELAND SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2012

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2012-4

Information on the State Program
State Aid Public:

Equalization Aid	GMIS No. 12-495-034-5120-078
Security Aid	GMIS No. 12-495-034-5120-078
Adjustment Aid	GMIS No. 12-495-034-5120-078
Special Education Categorical Aid	GMIS No. 12-495-034-5120-078

Criteria or Specific Requirement
The district must complete the Application for State School Aid (A.S.S.A.) in accordance with the instructions provided by the Division of Finance (*Audit procedures in The Audit Program, Section I-3 and III-4, issued by the New Jersey Department of Education)*. The district must complete a set of workpapers that document the compilation of data and provide an audit trail for testing the enrollments reported on the A.S.S.A. The district must also have on file written procedures that provide a description of the count process.

Condition
Enrollments reported on the district's A.S.S.A. printout did not agree with the enrollments per district's workpapers.

Questioned Costs
None

Context
With regard to testing the October 14, 2011 Application for State School Aid (A.S.S.A.) the following exceptions were noted:

Comparing Enrollment Counts Reported on A.S.S.A. to District Workpapers

1) *On-Roll Full*
   Minor discrepancies were noted among various grades and Special Education levels.

2) *Resident Low Income*
   Minor discrepancies were noted among various grades and Special Education levels.

3) *Resident LEP Not Low Income*
   The District reported a total of 155 students in this category; however, detailed District Workpapers could only provide support for 90 students.

Testing Specific Compliance with Individual Students

1) *On-Roll Full*
   Of the 3,509 students tested, 35 net students could not be traced to the On-roll registers.

2) *Resident LEP Low Income*
   Of the 216 students tested, 45 students test scores were unable to be located in order to determine if they should have been reported as Limited English Proficient (LEP).

3) *Resident LEP Not Low Income*
   Of the 38 students tested, 4 students test scores were unable to be located in order to determine if they should have been reported as Limited English Proficient (LEP).

CITY OF VINELAND SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2012

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2012-4 (Cont'd)

Effect
Non-compliance with *The Audit Program,* Section I-3 and III-4, issued by the (New Jersey) Department of Education.

Cause
Unknown.

Recommendation
The District should make certain that enrollments reported on the District's A.S.S.A. printout agree with the enrollments per the District's workpapers.

View of Responsible Officials and Planned Corrective Action
The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF VINELAND SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2012

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2012-5

Information on the State Program

State Aid Public:

Equalization Aid	GMIS No. 12-495-034-5120-078
Security Aid	GMIS No. 12-495-034-5120-078
Adjustment Aid	GMIS No. 12-495-034-5120-078
Special Education Categorical Aid	GMIS No. 12-495-034-5120-078

Criteria or Specific Requirement

A district board of education shall not incur any obligation or approve any payment in excess of the amount appropriated by the district board of education in the applicable line item account or program category account (*N.J.A.C*. 6A:23A-16.10).

Condition

A number of budgetary line accounts were over-expended at June 30, 2012. Most of these were the result of audit adjustments and reclassifying entries, although in two instances the line accounts over-expended were not the result of audit adjustments or reclassifying entries.

Questioned Costs

None

Context

The District did have over-expenditures of the following general fund budget line items:

Fund 10 - District Wide		
Regular Programs - Instruction:		
Kindergarten - Salaries of Teachers	(288.93)	Regular Overexpenditure
Undistributed Expenditures - Instruction:		
Tuition to Other LEAs Within the State - Regular	(11,201.04)	Result of audit adjustments reclassifying receipts
Undistributed Expenditures - Student Transportation Services:		
Contract Services - (Between Home and School) - Vendors	(13,368.71)	Result of audit adjustments recording accts payable per client
(GED) Test Centers:		
Salaries	(5,324.50)	Regular Overexpenditure
Fund 15 - Durand School		
Unallocated Benefits - Employee Benefits:		Result of audit adjustments allocating health
Health Benefits	(78,402.34)	benefits for month of June
Fund 15 - Mennies School		
Unallocated Benefits - Employee Benefits:		Result of audit adjustments allocating health
Health Benefits	(77,852.80)	benefits for month of June
Fund 15 - Petway School		
Unallocated Benefits - Employee Benefits:		Result of audit adjustments allocating health
Health Benefits	(9,131.09)	benefits for month of June
Fund 15 - Rossi School		
Unallocated Benefits - Employee Benefits:		Result of audit adjustments allocating health
Health Benefits	(102,662.97)	benefits for month of June
Fund 15 - Winslow School		
Unallocated Benefits - Employee Benefits:		Result of audit adjustments allocating health
Health Benefits	(103,340.93)	benefits for month of June

CITY OF VINELAND SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2012

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2012-5 (Cont'd)

Effect
Non-compliance with (*N.J.A.C*. 6A:23A-16.10).

Cause
The June 2012 health benefits were not allocated and required audit adjustments and reclassifying entries causing several of the over-expenditures.

Recommendation
Approved budgetary line accounts should not be over-expended. Expenditures should not be made that would cause over-expenditure in the line account to be charged prior to the Board approving the requested transfer of additional appropriations to cover such expenditures.

View of Responsible Officials and Planned Corrective Action
The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF VINELAND SCHOOL DISTRICT
Summary Schedule of Prior Year Audit Findings
and Questioned Costs as Prepared by Management

This section identifies the status of prior year findings related to the financial statements and Federal Awards and State Financial Assistance that are required to be reported in accordance with Government Auditing Standards, OMB Circular A-133 and State of New Jersey Circular 04-04-OMB.

FINANCIAL STATEMENT FINDINGS

Finding No. 2011-1, 2010-1

Condition
The year-end inventory for food and supplies was not recorded in the general ledger as the District believed the Food Service Management Company (FSMC), pursuant to the contract entered into with them during this fiscal year, owned the inventory rather than the District. As a result, the USDA Commodities inventory was also not recorded in the general ledger. The appropriate adjustments were made to the general ledger once this was brought to the District's attention.

Current Status
The District did perform an inventory of these items; however, the District did not record the value of the inventory in the general ledger. See Finding 2012-1.

Planned Corrective Action
The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

Finding No. 2011-2

Condition
Accounts payable and the related expenses and accounts receivable and the related revenues of the food service operation should be recorded in the proper period.

Current Status
This finding has not been resolved. A similar finding appears in finding 2012-1.

Planned Corrective Action
The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

Finding No. 2011-3

Condition
Payments for expenses in the food service operation should be properly classified in sufficient detail when being posted to the general ledger to enable the District to properly prepare its financial statements.

Current Status
This finding has been resolved.

CITY OF VINELAND SCHOOL DISTRICT
Summary Schedule of Prior Year Audit Findings
and Questioned Costs as Prepared by Management (Cont'd)

FEDERAL AWARDS

Finding No. 2011-4

Program
Title I, Part A (CFDA 84.010)

Condition
One vendor was awarded a contract without the vendor being checked against the Excluded Parties List System (EPLS) debarment listing. The vendor was included on NJ Department of Education's approved Supplemental Educational Services (SES) provider list. Also, in three (3) instances, the District awarded contracts to NJ Department of Education approved SES providers, but the contracts did not contain a maximum or not-to-exceed dollar amount, and there was no documentation supporting the rationale as to why they qualified as noncompetitive contracts.

Current Status
This finding has been resolved.

Finding No. 2011-5

Program
IDEA, Part B Basic (CFDA 84.027)

Condition
Per OMB Circular A-87 Revised, certifications of employee time are required to be prepared periodically, but not less than semi-annually. The District only prepared one certification, dated June 30, 2011, for the fiscal year ended June 30, 2011 and was therefore not in compliance with the semi-annual requirement.

Current Status
This finding has been resolved.

STATE FINANCIAL ASSISTANCE PROGRAMS

Finding No. 2011-6

Program
Preschool Education Aid (GMIS 11-495-034-5120-086)

Condition
Budget transfers/revisions to the approved Preschool Education Aid budget must be approved by the Board and reflected in the Board minutes.

Current Status
This finding has been resolved.