

HUDSON COUNTY SCHOOLS OF TECHNOLOGY

AUDITOR'S MANAGEMENT REPORT
ON ADMINISTRATIVE FINDINGS –
FINANCIAL, COMPLIANCE AND PERFORMANCE

JUNE 30, 2016

HUDSON COUNTY SCHOOLS OF TECHNOLOGY

AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE

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INDEPENDENT AUDITOR'S REPORT

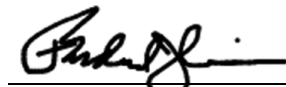
Honorable President and Members
of the Board of Education
Hudson County Schools of Technology
County of Hudson, New Jersey

We have audited, in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Hudson County Schools of Technology in the County of Hudson for the year ended June 30, 2016, and have issued our report dated January 13, 2017.

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

This report is intended for the information of the Hudson County Schools of Technology's management, the New Jersey Department of Education and federal and state audit agencies. However, this report is a matter of public record and its distribution is not limited.


DONOHUE, GIRONDA, DORIA
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Bayonne, New Jersey
January 13, 2017

**INDEPENDENT AUDITORS' MANAGEMENT REPORT OF
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE**

SCOPE OF AUDIT

The Audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer of School Monies, the activities of the Hudson Schools of Technology, the records of various funds under the auspices of the Board of Education.

ADMINISTRATIVE PRACTICES AND PROCEDURES

Insurance

Insurance coverage was carried in the amounts as detailed on Exhibit J-20 Insurance Schedule contained in the District's CAFR.

Official Bonds

Adequacy of insurance coverage is the responsibility of the Board of Education.

<u>NAME</u>	<u>POSITION</u>	<u>AMOUNT OF BONDS</u>
Joseph M. Muniz	Board Secretary	\$150,000
Nicholas Fargo	Business Administrator	\$150,000
All Employees	All Employee Blanket Position	\$100,000

The Board also has an errors and omissions policy with the New Jersey School Boards Insurance Association Insurance Group with coverage of \$16,000,000 total for all fees and claims.

FINANCIAL PLANNING, ACCOUNTING AND REPORTING

Examination of Claims

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

Payroll Accounts

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

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

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

**INDEPENDENT AUDITORS' MANAGEMENT REPORT OF
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE**

FINANCIAL PLANNING, ACCOUNTING AND REPORTING (Continued)

Payroll Accounts (Continued)

The following was noted with regard to the payroll agency account:

Finding: 2016-1

There is an unallocated cash balance in the agency bank account.

Recommendations:

An analysis of the balance be performed and any excess cash be sent back to the general fund.

Reserve for Encumbrances and Accounts Payable

A review of outstanding purchase orders was made as of June 30, 2016 for proper classification of orders as reserve for encumbrances and accounts payable. No discrepancies were noted.

Travel

Finding: 2016-2 (CAFR Finding 2016-05)

The District did not adopt a resolution authorizing the maximum travel expenditure amount for the fiscal year ended June 30, 2016.

Recommendation:

The District should annually adopt a resolution authorizing the maximum travel expenditures, as well as maintain separate accounting, to ensure proper reimbursement under the terms of the grant agreement.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23-16.2(f) as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.3. As a result of the procedures performed, a transaction error rate of less than 1% was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

A. General Classification Findings - No findings were noted

B. Administrative Classification Findings – No findings were noted

**INDEPENDENT AUDITORS' MANAGEMENT REPORT OF
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE**

FINANCIAL PLANNING, ACCOUNTING AND REPORTING (Continued)

Board Secretary's Records/Business Administrator

Our review of the financial and accounting records maintained by the Board Secretary/Business Administrator disclosed the following findings:

Finding: 2016-3

The cash reconciliations of the District contain dated outstanding checks.

Recommendations:

Any check which has not cleared the bank for over 90 days should be investigated and proper disposition made.

Finding: 2016-4

The total accounts receivable from other districts in the Transportation Consortium Fund is over \$600,000 dollars for the year ended June 30, 2016. This poses a cash flow issue for all other funds of the District.

Recommendations:

The District needs to monitor each consortium member account to insure proper billings and that payments have been made in a timely manner.

Finding: 2016-5

There were several deposits for daycare parent fees that could not be traced individually to a deposit record.

Recommendations:

Care should be taken to avoid comingling deposits from various source so as a clear audit trail exists.

Finding: 2016-6

Cash collections were not deposited on a timely basis.

Recommendations:

Daily cash collection should be deposited within 48 hours of receipt.

Finding: 2016-7

The Board has been carrying a receivable, in the Special Revenue Fund, from the County of Hudson for several years with little or no change.

Recommendations:

The collectability of the receivable should be determined and proper disposition made.

**INDEPENDENT AUDITORS' MANAGEMENT REPORT OF
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE**

FINANCIAL PLANNING, ACCOUNTING AND REPORTING (Continued)

Elementary and Secondary School Education Act (E.S.E.A.)/Improving America's Schools Act (IASA) as reauthorized by the No Child Left Behind Act of 2001

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

The study of compliance for E.S.E.A. indicated no noncompliance and/or questionable costs.

Other Special Federal and/or State Projects

The District's Special Projects were approved as listed on Schedule A and Schedule B located in the K-Section of the CAFR.

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

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

The study of compliance for the special projects indicated the following areas of noncompliance and/or questioned costs.

Finding 2016-8 (CAFR Finding 2016-01)

The Career Development Center (CDC) has not reconciled their bank account for the Workforce Investment Act grants since January 2016.

Recommendation

The CDC must reconcile their bank accounts for the Workforce Investment Act grants on a timely basis and such reconciliations reviewed by District staff.

Finding 2016-9 (CAFR Finding 2016-02)

The CDC Workforce Investment Act grant subsidiary ledgers are not being reconciled to the District general ledger nor to reports submitted to the cognizant agencies.

Recommendation

The CDC Workforce Investment Act grant subsidiary ledgers must be reconciled to the District general ledger and report submitted to the cognizant agencies.

**INDEPENDENT AUDITORS' MANAGEMENT REPORT OF
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE**

FINANCIAL PLANNING, ACCOUNTING AND REPORTING (Continued)

Other Special Federal and/or State Projects (Continued)

Finding: 2016-10

The CDC reallocated Workforce Investment Act grant costs from one grant year to another.

Recommendations:

The CDC must obtain formal approval from cognizant agency to allocating Workforce Investment Act grant costs from one grant year to another.

Finding: 2016-11

The CDC is experiencing cash flow shortages because of the timing of when expenses for Workforce Investment Act grants are incurred and drawdowns are completed.

Recommendations:

CDC needs to improve the timing of Workforce Investment Act drawdowns to prevent cash flow shortages.

T.P.A.F. Reimbursement

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

T.P.A.F. Reimbursement to the State for Federal Salary Expenditures

The reimbursements to the State for the amount of the expenditure charged to the current year's Financial Report for all federal awards for the school district to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal funds was made prior to the end of the 60 day grant liquidation period required by the Office of Grants Management.

Finding: 2016-12

The District did not file the T.P.A.F. Reimbursement to the State for Federal Salary Expenditures.

Recommendations:

The District must file the T.P.A.F. Reimbursement to the State for Federal Salary Expenditures even if negative balances exist.

**INDEPENDENT AUDITORS' MANAGEMENT REPORT OF
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE**

SCHOOL PURCHASING PROGRAMS

Contracts and Agreements Requiring Advertisement for Bids

Effective July 1, 2010 and thereafter, the bid thresholds in accordance with *N.J.S.A.* 18A:18A-2 and 18A:39-3(a) are \$40,000 with a Qualified Purchasing Agent (QPA) and \$29,000 without a QPA, respectively. The law regulating bidding for public school student transportation contracts under *N.J.S.A.* 18A:39-3 is currently \$18,800 for 2015-16.

The results of our examination indicated that no individual payments, contracts or agreements were made for the performance of any work or goods or services, in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provisions of *N.J.S.A.* 18A:18A-4 amended.

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

The Board should consider designing a uniform quote sheet to be used for all purchases that require quotes to be included with the voucher package.

SCHOOL FOOD SERVICE

The financial transactions and statistical records of the School Food Service fund were reviewed. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis. The following exceptions were noted:

Finding: 2016-13

Food service program cash receipts were not deposited on a timely basis.

Recommendations:

Food service program cash receipts must be deposited within 48 hours of receipt.

Finding: 2016-14 (CAFR Finding 2016-03)

The food service program point of sale records were not being reconciled to cash receipts on a daily basis.

Recommendations:

The food service program point of sale records should be reconciled to cash receipts deposits on a daily basis and any differences resolved in a timely manner.

Expenditures should be separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified.

**INDEPENDENT AUDITORS' MANAGEMENT REPORT OF
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE**

SCHOOL FOOD SERVICE (Continued)

The cash disbursements records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service. Net cash resources did not exceed three months average expenditures.

The number of meals claimed for reimbursement was compared to sales and meal count records. As part of the claims review process, the Edit Check Worksheet was completed. Reimbursement claims were submitted/ certified in a timely manner.

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served was compared to the number of valid applications on file, times the number of operating days, on a school by school basis. The free and reduced price meal policy was reviewed for uniform administration throughout the school system. The required verification procedures for free and reduced price applications were completed and available for review.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section G of the CAFR.

STUDENT BODY ACTIVITIES

Our audit of the Student Activity Funds found the following:

Finding: 2016-15

Student activity account cash receipts were not deposited on a timely basis.

Recommendations:

Student activity account cash receipts should be deposited within 48 hours of receipt.

Finding: 2016-16

Discrepancies were noted between the various student activity account balances maintained by the District office and the detail maintained at the individual schools.

Recommendations:

Monthly or quarterly reconciliations of student activity account balances should be performed between District office records and individual school records.

Finding: 2016-17

There are various student activity accounts that are inactive or have negative balances.

Recommendations:

A review of each of each student activity account should be performed to determine whether inactive accounts should be closed and accounts with negative balances should be funded.

**INDEPENDENT AUDITORS' MANAGEMENT REPORT OF
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE**

STUDENT BODY ACTIVITIES (Continued)

Finding: 2016-18

There were expenses charged to student activity accounts that appear to be more generic to District operations rather than student activities.

Recommendations:

The Board should establish criteria for what expenses are allowable from student activity accounts.

APPLICATION FOR STATE SCHOOL AID

Our audit procedures included a test of information reported in the October 15, 2015 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low income and bilingual. We also performed a review of the District procedures related to its completion. The information on the A.S.S.A. was compared to the District's work papers. The information that was included in the work papers was also verified. The results of our procedures are presented in the Schedule of Audited Enrollment.

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

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

PUPIL TRANSPORTATION

Our audit procedures included a test of on-roll status reported in the 2015-16 District Report of transported Resident Students (DRTRS). The information that was included in the DRTRS was verified to the DRTRS Eligibility Summary Report. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also included a review of transportation related contracts and purchases. Based on our review, the District complied with proper bidding procedures and award of contracts. No exceptions were noted in our review of transportation related purchases of goods and services.

Finding: 2016-19

The charges for ancillary bus usage dos not appear to cover the actual expense.

Recommendations:

A review of the actual cost for bus usage should be performed and charges adjusted as necessary.

**INDEPENDENT AUDITORS' MANAGEMENT REPORT OF
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE**

FACILITIES AND CAPITAL ASSETS

Our procedures included a review of the SDA grant agreement for consistency with recording SDA revenue, transfer of local funds from the general fund or from the capital reserve account and awarding of contracts for eligible facilities construction. No following exceptions were noted:

Finding: 2016-20 (CAFR Finding 2016-04)

The District did not maintain a capital assets subsidiary ledger. A complete update of the District's capital assets needs to be undertaken. Including those purchased with grant funds.

Recommendations:

The District should perform a periodic asset valuation and properly maintain a capital assets subsidiary ledger.

Finding: 2016-21

Current purchases are not being identified for tagging and entry into the fixed asset record. Purchases made with grant funds are required to be accounted for in the district's fixed asset records.

Recommendations:

During the purchase process those items should be tagged and entered into the fixed asset ledger.

FOLLOW-UP ON PRIOR YEAR FINDINGS

In accordance with *Government Auditing Standards*, our procedures included a review of the prior year's recommendations. Corrective action had been taken on all prior findings except for the following:

- The District did not adopt a resolution authorizing the maximum travel expenditure amount.
- The cash reconciliations of the District contain dated outstanding checks.
- The total accounts receivable from other districts in the Transportation Consortium Fund poses a cash flow issue for all other funds of the District.
- The CDC Workforce Investment Act grant subsidiary ledgers are not being reconciled to the District general ledger.
- The CDC is experiencing cash flow shortages because of the timing of when expenses for Workforce Investment Act grants are incurred and drawdowns are completed.
- The District did not maintain a capital assets subsidiary ledger. A complete update of the District's capital assets needs to be undertaken. Including those purchased with grant funds.

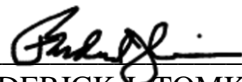
**INDEPENDENT AUDITORS' MANAGEMENT REPORT OF
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE**

ACKNOWLEDGMENT

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

This report is intended for the information of the Hudson County Schools of Technology's management, the New Jersey Department of Education and federal and state audit agencies. However, this report is a matter of public record and its distribution is not limited.


DONOHUE, GIRONDA, DORIA
& TOMKINS, LLC


FREDERICK J. TOMKINS
Certified Public Accountant
Public School Accountant
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January 13, 2017

Hudson County Schools of Technology
Application for State School Aid Summary
Enrollment as of October 15, 2015

Schedule of Audited Enrollments

	2016-2017 Application for State School Aid				Sample of Verification				Private Schools for Disabled								
	Reported on ASSA On Roll	Full	Shared	Errors	Reported on Workpapers On Roll	Full	Shared	Errors per Registers On Roll	Sample Selected from Workpapers	Full	Shared	Full	Shared	Reported on ASSA as Private Schools	Sample for Verification	Sample Verified	Sample Errors
Half Day Preschool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Preschool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
One	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Two	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Three	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Four	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Five	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Six	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Seven	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Eight	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Eleven	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Twelve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post Graduate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult HS (16+ Credits)	316	-	-	-	316	-	-	-	-	-	-	-	-	-	-	-	-
Adult HS (1-14 Credits)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	316	-	-	-	316	-	-	-	-	-	-	-	-	-	-	-	-
Special Education-Elementary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Education-Middle	6	-	-	-	6	-	-	-	1	-	-	1	-	-	-	-	-
Special Education-Highschool	163	83	83	-	163	83	83	-	31	35	35	31	35	-	-	-	-
Subtotal	169	83	83	-	169	83	83	-	32	35	35	32	35	-	-	-	-
Co. Voc - Regular	1,850	203	203	-	1,850	203	203	-	305	199	199	305	199	-	-	-	-
Co. Voc. Ft. Post Sec	802	-	-	-	802	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS	3,137	286	286	-	3,137	286	286	-	337	234	234	337	234	-	-	-	0.00%

**Hudson County Schools of Technology
Application for State School Aid Summary
Enrollment as of October 15, 2015**

	Resident Low Income			Sample of Verification			Resident LEP Low Income			Sample of Verification		
	Reported on ASSA Low Income	Reported on Workpapers Low Income	Errors	Sample Selected from Workpapers	Verified to Application & Registers	Sample Errors	Reported on ASSA as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Application & Registers	Sample Errors
Half Day Preschool	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Preschool	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-
One	-	-	-	-	-	-	-	-	-	-	-	-
Two	-	-	-	-	-	-	-	-	-	-	-	-
Three	-	-	-	-	-	-	-	-	-	-	-	-
Four	-	-	-	-	-	-	-	-	-	-	-	-
Five	-	-	-	-	-	-	-	-	-	-	-	-
Six	-	-	-	-	-	-	-	-	-	-	-	-
Seven	-	-	-	-	-	-	-	-	-	-	-	-
Eight	-	-	-	-	-	-	-	-	-	-	-	-
Nine	-	-	-	-	-	-	-	-	-	-	-	-
Ten	-	-	-	-	-	-	-	-	-	-	-	-
Eleven	-	-	-	-	-	-	-	-	-	-	-	-
Twelve	-	-	-	-	-	-	-	-	-	-	-	-
Post Graduate	-	-	-	-	-	-	-	-	-	-	-	-
Adult HS (15+ Credits)	-	-	-	-	-	-	-	-	-	-	-	-
Adult HS (1-14 Credits)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	2	2	-	1	1	-	1	1	-	1	-	-
Special Education-Elementary	129	129	-	30	30	-	1	1	-	1	1	-
Special Education-Middle	131	131	-	31	31	-	1	1	-	1	1	-
Special Education-Highschool												
Subtotal	1,059	1,059	-	286	286	-	6	6	-	2	2	-
Co. Voc - Regular	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. Ft. Post Sec	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS	1,189	1,189	0.00%	317	317	0.00%	7	7	0.00%	3	3	0.00%
Transportation												
Reported on DRTRS by DOE/County	Reported on DRTRS by District	Tested	Verified	Errors	Reported on DRTRS by DOE/County	Tested	Verified	Errors	Reported	Recalculated		
1,150	1,150	250	250	-	1,150	250	250	-	n/a	n/a	6.2	n/a
172	172	35	35	-	172	35	35	-	n/a	n/a	6.2	n/a
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
697	697	285	285	-	697	285	285	-	-	-	-	-
2,019	2,019	285	285	0.00%	2,019	285	285	0.00%	-	-	-	-
Reg - Public Schools												
Reg. - Special Education												
Transported - Non-Public												
Special Ed. Spec Trans.												
COURTESY												
TOTALS												

Reg Avg (Mileage) = Regular including Grade PK Students (Part A)
 Reg Avg (Mileage) = Regular excluding Grade PK Students (Part B)
 Special Avg = Special Ed w/ Special Needs

Hudson County Schools of Technology
 Application for State School Aid Summary
 Enrollment as of October 15, 2015

NOTE: Workpaper not applicable. No LEP not low income students enrolled.

	Resident LEP NOT Low Income			Sample of Verification		
	Reported on ASSA NOT LOW Income	Reported on Workpapers NOT LOW Income	Errors	Sample Selected from Workpapers	Verified per Applications & Registers	Errors
Half Day Preschool	-	-	-	-	-	-
Full Day Preschool	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-
One	-	-	-	-	-	-
Two	-	-	-	-	-	-
Three	-	-	-	-	-	-
Four	-	-	-	-	-	-
Five	-	-	-	-	-	-
Six	-	-	-	-	-	-
Seven	-	-	-	-	-	-
Eight	-	-	-	-	-	-
Nine	-	-	-	-	-	-
Ten	-	-	-	-	-	-
Eleven	-	-	-	-	-	-
Twelve	-	-	-	-	-	-
Post Graduate	-	-	-	-	-	-
Adult HS (15+ Credits)	-	-	-	-	-	-
Adult HS (1-14 Credits)	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Special Education-Elementary	-	-	-	-	-	-
Special Education-Middle	-	-	-	-	-	-
Special Education-Highschool	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Co. Voc - Regular	-	-	-	-	-	-
Co. Voc. Ft. Post Sec	-	-	-	-	-	-
TOTALS	-	-	0.00%	-	-	0.00%

EXCESS SURPLUS CALCULATION

VOCATIONAL DISTRICT
SECTION 1

A. 6% Calculation of Excess Surplus*

2015 - 2016 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ 55,503,385		(B)
Increased by:			
Transfer from Capital Outlay to Capital Projects Fund	-		(B1a)
Transfer from Capital Reserve to Capital Projects Fund	-		(B1b)
Transfer from General Fund to SRF for PreK	-		(B1c)
Decreased by:			
On-Behalf TPAF Pension & Social Security	4,928,235		(B2a)
Assets Acquired Under Capital Leases	0		(B2b)
Adjusted 2015-16 General Fund Expenditures [(B)+(B1s)-(B2s)]	50,575,150		(B3)
6% of Adjusted 2015-16 General Fund Expenditures [(B3) times .06]*	3,034,509		(B4)
Enter Greater of (B4) or \$250,000	3,034,509		(B5)
Increased by: Allowable Adjustment			(K)
Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]		\$ 3,034,509	(M)

SECTION 2

Total General Fund - Fund Balances at June 30, 2016 (Per CAFR Budgetary Comparison Schedule C-1)	\$ 3,616,739		(C)
Decreased by:			
Reserved for Encumbrances	150,125		(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	1,150,498		(C2)
Excess Surplus - Designated for Subsequent Year's Expenditures**	-		(C3)
Other Reserved Fund Balances - Capital Reserve****	-		(C4)
Unreserved - Designated for Subsequent Year's Expenditures	-		(C5)
Total Unreserved/Undesignated Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]		\$ 2,316,116	(U1)

SECTION 3

Reserved Fund Balance - Excess Surplus*** [(U1)-(M)] IF NEGATIVE ENTER -0-		\$ -	(E)
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Recapitulation of Excess Surplus as of June 30, 2016

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ 1,150,498		(C3)
Reserved Excess Surplus *** [(E)]	-		(E)
Total [(C3)+(E)]	\$ 1,150,498		(D)

Footnotes:

* Per The State of New Jersey, DOE's "Financial Accounting For New Jersey School Districts-Audit Guide" Section II-10.19, the applicable percentage of expenditures for a county vocation district is 6%, not 2%.