

**CITY OF MILLVILLE**

**BOARD OF EDUCATION**

**AUDITORS' MANAGEMENT REPORT**

**ON ADMINISTRATIVE FINDINGS**

**FINANCIAL, COMPLIANCE AND PERFORMANCE**

**JUNE 30, 2018**



**MILLVILLE BOARD OF EDUCATION  
AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS  
FINANCIAL COMPLIANCE AND PERFORMANCE**

**CONTENTS**

	<b>Page</b>
<b>General Comments</b>	
Independent Auditors' Report	1
Scope of Audit	2
Administrative Practices and Procedures	
Insurance	2
Official Bonds	2
Tuition Charges	2
Human Resources/Payroll Account	2
Financial Planning, Accounting and Reporting	
Examination of Claims	2
Reserve for Encumbrances and Accounts Payable	2
Classification of Expenditures	3
Board Secretary's Records	3
Pupil Transportation	3
Elementary and Secondary School Improvement Act of 1988 as Amended By	
Improving America's Schools Act of 1994	3
Other Special Federal and/or State Projects	4
T.P.A.F. Reimbursement	4
School Purchasing Programs	
Contracts and Agreements Requiring Advertisement for Bids	4
Latchkey and Wraparound Programs	4
School Food Services	5
Student Body Activities and Scholarship Fund	5
Application for State School Aid	5
Follow-up on Prior Year Findings	5
Suggestions to Management	5
Acknowledgment	5
Number of Meals Served and (Over) Under Claim	N/A
Net Cash Resource Schedule	N/A
Schedule of Audited Enrollments	6-8
Excess Surplus Calculation	9-10
Audit Recommendations Summary	11

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# FORD - SCOTT

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

## REPORT OF INDEPENDENT AUDITORS

We have audited, in accordance with auditing standards generally accepted in the United States of America, and Government Auditing Standards, issued by the Comptroller General of the United States, the basic financial statements of the Millville Board of Education of the City of Millville, in the County of Cumberland, State of New Jersey, for the year ended June 30, 2018, and have issued our report thereon dated February 8, 2019.

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

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

*Michael S. Garcia*

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

February 8, 2019

**MILLVILLE BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND  
PERFORMANCE REPORTING**

**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 Board of Education, and the records of the various funds under the auspices of the Board of Education.

**Administrative Practices and Procedures**

Insurance

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

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Bryce Kell, Jr.	Board Secretary/Administrator	\$550,000.00

There is a Public Employees' Faithful Performance blanket bond covering all other employees with multiple coverage in the amount of \$250,000.00.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were less than estimated costs. The Board made proper adjustments to the billings of sending districts for the increase/decrease in per pupil costs in accordance with N.J.A.C. 6A:23-3.1(f)3.

**Financial Planning, Accounting and Reporting**

Examination of Claims

An examination of claims paid during the period under review noted minor discrepancies with respect to signatures, certifications or supporting documentation.

Payroll Account

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

All payrolls were approved by the Superintendent and were certified by the President of the Board and the Board Secretary/Business Administrator. Salary withholdings were promptly remitted to the proper agencies, including health benefits premium amounts withheld due to the general fund.

Employee Position Control Roster

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

**Financial Planning, Accounting and Reporting - Continued**

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable were found to be in satisfactory condition.

**MILLVILLE BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND  
PERFORMANCE REPORTING  
(CONTINUED)**

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23-2.2(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-2.4. As a result of the procedures performed, no errors were noted, and no additional procedures were deemed necessary to test the propriety of expenditure classification.

*A. General Classification Findings*

There were no general classification findings noted during the audit.

*B. Administrative Classification Findings*

There were no administrative classification findings noted during the audit.

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary found to be in satisfactory condition.

Bids received were summarized in the minutes.

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

Budget appropriations were not greater than realized revenues and Board authorized use of surplus.

No budgetary line accounts were over-expended during the fiscal year and at June 30.

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

**Pupil Transportation**

Our audit procedures included a test of on roll status reported in the 2017-2018 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with no exceptions. 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 the proper bidding procedures and award of contracts. The bid specifications for the purchase of buses were in compliance with applicable statutes. No exceptions were noted in our review of transportation related purchases of goods and services.

**Elementary and Secondary Education Act (E.S.E.A.)/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 Education Act as amended and reauthorized.

The study of compliance for E.S.E.A. indicated no instances of noncompliance and questioned costs.

**MILLVILLE BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND  
PERFORMANCE REPORTING  
(CONTINUED)**

**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 CAFR.

Our audit of the federal and state funds on a test basis indicated that obligations and expenditures were incurred during the year or project period 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 special projects indicated the following areas of noncompliance:

Based upon our testing of the federal and state grants, there were no exceptions noted.

**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 reimbursement to the State for the amount of the expenditure charged to the current year's Final 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 subsequent to the end of the 90 day grant liquidation period, but prior to the 90 days required by N.J.S.A. 18A:66-90. Accordingly, the expenditure was made in accordance with State law (90 days) and properly recorded as obligated and not expended and as an unliquidated balance in the current year's Final Report for all federal awards.

**School Purchasing Programs**

**Contracts and Agreements Requiring Advertisement for Bids**

The bid thresholds in accordance with N.J.S.A. 18A:18A-3 and 18A:39-3 are \$40,000 and \$29,000, respectively. The Millville Board of Education currently has a Qualified Purchasing Agent. The law regulating bidding for public school transportation contracts under N.J.S.A. 18A:39-3 is \$19,000 for 2017-18.

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

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

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

**Latchkey and Wraparound Programs**

Based upon our audit of the financial transactions of the school district's Latchkey and Wraparound Programs no exceptions were noted.



**MILLVILLE BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND  
PERFORMANCE REPORTING  
(CONTINUED)**

**School Food Services**

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

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

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

**Student Body Activities, Athletics and Scholarship Funds**

Our review of student activity, athletic, and scholarship funds' financial transactions were maintained in satisfactory condition.

**Application for State School Aid**

Our audit procedures included a test of information reported in the October 15, 2017 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, and low-income students. We also performed a review of the district procedures related to its completion. The information on the A.S.S.A. was compared to district workpapers without exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

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

The District has adequate written procedures for the recording of student enrollment data.

**Follow-Up on Prior Year Findings**

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

**Suggestions to Management**

There are no suggestions for management.

**Acknowledgment**

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

*Ford, Scott & Associates, L.L.C.*  
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February 8, 2019

**MILLVILLE SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENTS  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2017**

	2018-2019 Application for State School Aid						Sample for Verification						Private Schools for Disabled							
	Reported on A.S.S.A. On Roll		Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools		Sample for Verification		Errors			
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared		
Full Day Preschool - 3 Years	248	-	248	-	-	-	14	-	14	-	-	-	-	-	-	-	-	-	-	
Full Day Preschool - 4 Years	283	-	283	-	-	-	16	-	16	-	-	-	-	-	-	-	-	-	-	
Full Day Kindergarten	326	-	326	-	-	-	19	-	19	-	-	-	-	-	-	-	-	-	-	
One	283	-	283	-	-	-	16	-	16	-	-	-	-	-	-	-	-	-	-	
Two	305	-	305	-	-	-	18	-	18	-	-	-	-	-	-	-	-	-	-	
Three	277	-	277	-	-	-	16	-	16	-	-	-	-	-	-	-	-	-	-	
Four	274	-	274	-	-	-	16	-	16	-	-	-	-	-	-	-	-	-	-	
Five	298	-	298	-	-	-	17	-	17	-	-	-	-	-	-	-	-	-	-	
Six	242	-	242	-	-	-	14	-	14	-	-	-	-	-	-	-	-	-	-	
Seven	257	-	257	-	-	-	15	-	15	-	-	-	-	-	-	-	-	-	-	
Eight	263	-	263	-	-	-	15	-	15	-	-	-	-	-	-	-	-	-	-	
Nine	294	-	294	-	-	-	17	-	17	-	-	-	-	-	-	-	-	-	-	
Ten	270	-	270	-	-	-	16	-	16	-	-	-	-	-	-	-	-	-	-	
Eleven	344	-	344	-	-	-	20	-	20	-	-	-	-	-	-	-	-	-	-	
Twelve	322	-	322	-	-	-	19	-	19	-	-	-	-	-	-	-	-	-	-	
Subtotal	9	9	4,286	9	-	-	1	1	248	-	-	-	-	-	-	-	-	-	-	
Special Ed - Elementary	355	-	355	-	-	-	21	-	21	-	-	-	-	-	-	-	-	-	-	
Special Ed - Middle School	270	-	270	-	-	-	16	-	16	-	-	-	-	-	-	-	-	-	-	
Special Ed - High School	447	6	447	6	-	-	26	-	26	-	-	-	-	-	-	-	-	-	-	
Subtotal	1,072	6	1,072	6	-	-	63	-	63	-	-	-	-	-	-	-	-	-	-	
Totals	5,358	15	5,358	15	-	-	311	1	311	1	-	-	28	28	-	-	24	24	-	
Percentage Error					0.000%		(a)				0.000%				0.000%				0.000%	

**MILLVILLE SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENTS  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2017**

	Resident Low Income				Sample for Verification				Resident LEP Low Income				Sample for Verification			
	Reported on A.S.S.A as Low Income	Shared	Workpapers as Low Income	Reported on Workpapers as Low Income	Shared Errors	Sample Selected from Workpapers	Verified to Application and Register	Shared Errors	Sample Full Errors	Sample Shared Errors	Reported on A.S.S.A as LEP Low Income	Workpapers LEP Low Income	Reported on Workpapers LEP Low Income	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Preschool - 3 Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Preschool - 4 Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	273	-	273	273	-	24	24	-	-	11	11	11	11	11	-	-
One	253	-	253	253	-	22	22	-	-	5	5	5	5	5	-	-
Two	235	-	235	235	-	20	20	-	-	5	5	5	5	5	-	-
Three	231	-	231	231	-	20	20	-	-	3	3	3	3	3	-	-
Four	220	-	220	220	-	19	19	-	-	3	3	3	3	3	-	-
Five	223	-	223	223	-	19	19	-	-	-	-	-	-	-	-	-
Six	181	-	181	181	-	16	16	-	-	3	3	3	3	3	-	-
Seven	174	-	174	174	-	15	15	-	-	1	1	1	1	1	-	-
Eight	155	-	155	155	-	14	14	-	-	6	6	6	6	6	-	-
Nine	154	-	154	154	-	13	13	-	-	3	3	3	3	3	-	-
Ten	143	-	143	143	-	12	12	-	-	2	2	2	2	2	-	-
Eleven	142	-	142	142	-	12	12	-	-	5	5	5	5	5	-	-
Twelve	157.5	-	157.5	157.5	-	14	14	-	-	5	5	5	5	5	-	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	2,541.5	-	2,541.5	2,541.5	-	220	220	-	-	52	52	52	52	52	43	43
Special Ed - Elementary	317	-	317	317	-	28	28	-	-	11	11	11	11	11	5	5
Special Ed - Middle School	241	-	241	241	-	21	21	-	-	8	8	8	8	8	6	6
Special Ed - High School	286	-	286	286	-	25	25	-	-	3	3	3	3	3	2	2
Subtotal	844	-	844	844	-	74	74	-	-	22	22	22	22	22	13	13
Co. Voc. - Regular	2	-	2	2	-	1	1	-	-	-	-	-	-	-	-	-
Co. Voc. - FT Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	3,387.5	-	3,387.5	3,387.5	-	295	295	-	-	74	74	74	74	74	56	56
Percentage Error																0.00%

Transportation									
Reported on DRTS by DOE/County	Reported on DRTS by District	Errors	Tested	Verified	Errors				
1,719	1,719	-	204	204	-				
408	408	-	48	48	-				
108	108	-	13	13	-				
39	39	-	4	4	-				
116	116	-	15	15	-				
2,390	2,390	-	284	284	-				
Percentage Error					0.00%				

	Reported	Recalculated
Reg. - Public Schools, col. 1	4.2	4.2
Reg - Sp Ed, col. 4	4.3	4.3
AIL NONPUBLIC col 3	12.9	12.9
Transported - Non-Public, col. 2		
Special Ed Spec, col. 6		
Totals		

Reg Avg. (Mileage) = Regular Including Grade PK Students (Part A)  
 Reg Avg. (Mileage) = Regular Excluding Grade PK Students (Part B)  
 Spec Avg. = Special Ed with Special Needs

MILLVILLE SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENTS  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2017

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.S.S.A as LEP Not Low Income	Reported on Workpapers LEP Not Low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Full Day Preschool - 3 Years	-	-	-	-	-	-
Full Day Preschool - 4 Years	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-
Full Day Kindergarten	1	1	-	1	1	-
One	-	-	-	-	-	-
Two	-	-	-	-	-	-
Three	1	1	-	1	1	-
Four	1	1	-	1	1	-
Five	-	-	-	-	-	-
Six	-	-	-	-	-	-
Seven	-	-	-	-	-	-
Eight	-	-	-	-	-	-
Nine	1	1	-	1	1	-
Ten	-	-	-	-	-	-
Eleven	-	-	-	-	-	-
Twelve	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-
Adult H.S. (1-14+CR.)	-	-	-	-	-	-
Subtotal	4	4	-	4	4	-
Special Ed - Elementary	-	-	-	-	-	-
Special Ed - Middle School	-	-	-	-	-	-
Special Ed - High School	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Co. Voc. - Regular	-	-	-	-	-	-
Co. Voc. - FT Post Sec.	-	-	-	-	-	-
Totals	4	4	-	4	4	-
Percentage Error			0.00%			0.00%

**CITY OF MILLVILLE SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE YEAR ENDED JUNE 30, 2018**

**SECTION 1B - School Based Budgeting Districts**

2017-2018 Total General Fund Expenditures reported on Exh.(C-1)		\$	100,956,832.97	(A)
Increased by Applicable Operating Transfers				
Transfer from Capital Outlay to Capital Projects		\$		(A1a)
Transfer from Capital Reserve to Capital Projects		\$		(A1a)
Transfer from G/F to SRF for Preschool-Regular		\$		(A1a)
Transfer from G/F to SRF for Preschool-Inclusion		\$		(A1a)
Less: Expenditures allocated to restricted federal resources as reported on Exhibit D-2		\$	1,324,904.00	(A1b)
2017-2018 Adjusted General Fund & Other State Expenditures {(A)-(A1)}		\$	99,631,928.97	(A2)
Decreased by:				
On-Behalf TPAF Pension & Social Security		\$	12,714,086.16	(A3)
General Fund 10 Assets Acquired Under Capital Leases (C-1a)		\$	-	(A4)
Add: General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases :				
Assets Acquired Under Capital Leases in Fund 15 Reported on Exhibit C-1a		\$		(A5)
Combined General Fund Contribution & State Resource % of Fund 15 Resources Reported on Exhibit D-2		\$		(A6)
General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases [(A5)+(A6)]		\$		(A7)
Total Assets Acquired Under Capital Leases [(A4)+(A7)]		\$	-	(A8)
2017-2018 General Fund Expenditures [(A2)-(A3)-(A8)]		\$	86,917,842.81	(A9)
2% of Adjusted 2017-2018 General Fund Expenditures [(A9) times .02]		\$	1,738,356.86	(A10)
Enter Greater of (A11) or \$250,000		\$	1,738,356.86	(A11)
Increased by: Allowable Adjustment*		\$	36,016.00	(K)
Maximum Unassigned Fund Balance [(A12)+(K)]		\$	1,774,372.86	(M)

**SECTION 2 - All Districts**

Total General Fund - Fund Balances @ June 30, 2018		\$	8,632,846.77	(C)
Decreased by:				
Year End Encumbrances		\$	316,524.08	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures		\$		(C2)
Excess Surplus - Designated for Subsequent Year's Expenditures**		\$	282,711.12	(C3)
Other Restricted/Reserved Fund Balances ****		\$	4,010,754.83	(C4)
Assigned - Designated for Subsequent Year's Expenditures		\$	2,300,499.88	(C5)
Additional Assigned Fund Balance - Unreserved Designated for Subsequent Year's Expenditures July 1, 2018-August 1, 2018		\$		(C6)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]			1,722,356.86	(U)

**SECTION 3 - All Districts**

Restricted Fund Balance - Excess Surplus\*\*\*[(U)-(M)] IF NEGATIVE ENTER -0- \$ \_\_\_\_\_ - (E)

**Recapitulation of Excess Surplus as of June 30, 2017**

Restricted Excess Surplus - Designated for Subsequent Year's Expenditures**	\$	282,711.12	(C3)
Restricted Excess Surplus***[(E)]	\$	-	(E)
Total [(C3)+(E)+(F)]	\$	282,711.12	(D)

\* This adjustment line (line (K) as detailed below) is to be utilized when applicable for: Impact Aid, Sale and Lease-back, Extraordinary Aid, Additional Nonpublic School Transportation Aid, and recognized current year School Bus Advertising Revenue. Extraordinary Aid and Additional Nonpublic Transportation Aid for 2015-16 received after June 30 is limited to the amount of revenue recognized in the audit year that was not appropriated.

**Detail of Allowable Adjustments**

Impact Aid	\$	-	(H)
Sale & Lease-back	\$	-	(I)
Extraordinary Aid	\$	-	(J1)
Additional Nonpublic Transportation Aid	\$	36,016.00	(J2)
Current Year School Bus Advertising Revenue Recognized	\$	-	(J3)
Family Crisis Transportation Aid	\$	-	(J4)
Total Adjustments[(H)+(I)+(J1)+(J2)]	\$	36,016.00	(K)

\*\* This amount represents the June 30, 2018 Excess Surplus (C3 above) and must be included in the 2017-18 Audit Summary Worksheet Line 90031. This amount was to be appropriated in the 2016-17 general fund budget.

\*\*\* See (E) above. The Amount must agree to the June 30, 2018 CAFR and Audit Summary Worksheet Line 90030.

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

**Detail of Other Restricted/Reserved Fund Balance**

**Statutory restrictions:**

Approved unspent separate proposal	\$	_____	
Sale/lease-back reserve	\$	_____	
Capital reserve (N-1)	\$	778,705.02	
Maintenance reserve (N-2)	\$	3,232,049.81	
Tuition reserve (N-3)	\$	_____	
Emergency reserve (N-4)	\$	_____	
School Bus Advertising 50% Fuel Offset Reserve-current year (N-5)	\$	_____	
School Bus Advertising 50% Fuel Offset Reserve-prior year (N-6)	\$	_____	
Impact Aid General Revenue Fund Reserve (Sections 8002 and 8003) (N-7)	\$	_____	
Impact Aid General Revenue Fund Reserve (Sections 8007 and 8008) (N-8)	\$	_____	
Other state/government mandated reserve	\$	_____	
<b>Other Restricted/Reserved Fund Balances not noted above ****</b>	<b>\$</b>	<b>_____</b>	
<b>Total Other Restricted/Reserved Fund Balance</b>	<b>\$</b>	<b>4,010,754.83</b>	<b>(C4)</b>

*Michael S. Garcia*

\_\_\_\_\_  
SIGNATURE OF PUBLIC SCHOOL ACCOUNTANT

**AUDIT RECOMMENDATIONS SUMMARY  
For the Fiscal Year Ended June 30, 2018  
CITY OF MILLVILLE SCHOOL DISTRICT**

**RECOMMENDATIONS**

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

None

3. School Purchasing Programs

None

4. School Food Service

None

5. Student Body Activities

None

6. Application for State School Aid

None

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

9. Miscellaneous

None

10. Status of Prior Year Audit Findings/Recommendations

N/A.