

**BOARD OF EDUCATION  
TOWNSHIP OF HARRISON  
COUNTY OF GLOUCESTER**

**AUDITORS MANAGEMENT REPORT  
ON ADMINISTRATIVE FINDINGS  
- FINANCIAL, COMPLIANCE AND PERFORMANCE  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2019**

***INVERSO & STEWART***  
**Marlton, New Jersey**

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

	<u>Page No.</u>
Auditors' Management Report on Administrative Findings- Financial, Compliance and Performance.....	1
Scope of Audit.....	2
Administrative Practices and Procedures	
Insurance.....	2
Official Bonds.....	2
Tuition Charges.....	2
Unemployment Compensation Insurance Fund.....	2
Financial Planning, Accounting and Reporting	
Examination of Claims.....	2
Payroll Account and Position Control Roster.....	2-3
Reserve for Encumbrances and Accounts Payable.....	3
Obligations of Federal Grant Awards and Requests for Reimbursement of Expenditures against those Federal Grant Awards.....	3
Travel.....	3
Classification of Expenditures.....	3
Board Secretary/School Business Administrator's Records.....	3
Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act (ESSA).....	3-4
Other Special Federal and/or State Projects.....	4
T.P.A.F. Reimbursement.....	4
Nonpublic State Aid.....	4
School Purchasing Programs	
Contracts and Agreements Requiring Advertisement for Bids.....	4-5
School Food Service.....	5
Student Body Activities.....	5
Application for State School Aid.....	5
Pupil Transportation.....	5
Testing for Lead of all Drinking Water in Educational Facilities.....	5
Follow-up on Prior Year Findings.....	6
Acknowledgment.....	6
Schedule of Meal Count Activity.....	7-8
Net Cash Resource Schedule.....	9
Schedule of Audited Enrollment.....	10-12
Excess Surplus Calculation.....	13-14
Audit Recommendations Summary.....	15

# ***INVERSO & STEWART, LLC***

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

The Honorable President and  
Members of the Board of Education  
Township of Harrison School District  
Mullica Hill, New Jersey

I have audited, in accordance with generally accepted audit standards and *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Harrison Township School District, in the County of Gloucester for the year ended June 30, 2019, and have issued my report thereon dated November 15, 2019.

As part of my audit, I 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 Harrison Township Board of Education and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

***INVERSO & STEWART, LLC***  
Certified Public Accountants



Robert P. Inverso  
Public School Accountant

Marlton, New Jersey  
November 15, 2019

**ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE**

**Scope of Audit**

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

**Administrative Practices and Procedures**

**Insurance**

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

**Officials Bonds**

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Robert E. Scharlé	Board Secretary/School Business Administrator	\$ 220,000

There is a Public Employees' Faithful Performance Blanket Position Bond with the School Alliance Insurance Fund covering all other employees with multiple coverage of \$100,000.

**Tuition Charges**

The district was not required to make any tuition adjustments.

**Financial Planning, Accounting and Reporting**

**Examination of Claims**

An examination of claims paid during the period under audit did not indicate any material noncompliance with respect to signatures, certifications or supporting documentation.

**Payroll Account**

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

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

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

Payrolls were delivered to the secretary of the board with a warrant made to his order for the full amount of each payroll.

**Financial Planning, Accounting and Reporting (Continued)**

**Payroll Account (Continued)**

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

The Payroll Account records were maintained in satisfactory condition.

**Employee Position Control Roster**

No exceptions were noted during my examination of the Employee Position Control Roster.

**Reserve for Encumbrances and Accounts Payable**

A review of outstanding issued purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable. My review did not indicate any material discrepancies to the classification of orders.

**Obligations of Federal Grant Awards and Requests for Reimbursement of Expenditures against those Federal Grant Awards**

No exceptions were noted during my examination of obligations of federal grant awards and requests for reimbursement of expenditures against those federal grant awards made during the period under audit.

**Travel**

No exceptions were noted in my study of compliance for travel expenses.

**Classification of Expenditures**

The coding of expenditures was tested for proper classification in accordance with *N.J.A.C. 6A:23A-16.2(f)* as part of my test of transactions of randomly selected expenditure items. I also reviewed the coding of all expenditures included in my compliance and single audit testing procedures. In addition to randomly selecting a test sample, my sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with *N.J.A.C. 6A:23A-8.2*. My review did not indicate any material discrepancies with respect to classification of expenditures.

**Board Secretary/School Business Administrator's Records**

The financial and accounting records of the Board Secretary/School Business Administrator's office were maintained in excellent condition.

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

The E.S.E.A./ESSA 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, II, III, and IV of the Elementary and Secondary Education Act, as amended and reauthorized.

**Financial Planning, Accounting and Reporting (Continued)**

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

The study of compliance for E.S.E.A./ESSA did not indicate any exceptions.

**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.

My audit of the Federal and State funds on a test basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

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

The study of compliance for special projects indicated no areas of noncompliance and/or questionable costs.

**T.P.A.F. Reimbursement**

My audit procedures included a test of the biweekly reimbursements 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 amount of the expenditure charged to the current year's Final Reports 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. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

**Nonpublic State Aid**

The study of compliance for nonpublic state aid indicated no areas of noncompliance and/or questionable costs.

**School Purchasing Programs**

**Contracts and Agreements Requiring Advertisement for Bids**

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$40,000 (with a Qualified Purchasing Agent) and \$29,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is \$19,000.

The School District has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the contract year.

Where question arises as to whether any contract or agreement might result in violation of the statute, the Solicitor's opinion should be sought before a commitment is made.

**School Purchasing Programs (Continued)**

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.

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

**School Food Service**

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

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

**Student Body Activities**

The financial records for the Student Activity Fund were maintained in satisfactory condition

**Application for State School Aid**

My audit procedures included a test of information reported in the October 15, 2018 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low-income and bilingual. I 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 workpapers without exception. The information that was included on the workpapers was verified without exception. The results of my 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.

**Pupil Transportation**

My procedures included a test of on roll status reported in the 2018-2019 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report without exception. The results of my procedures are presented in the Schedule of Audited Enrollments.

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

**Testing for Lead of all Drinking Water in Educational Facilities**

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

**Follow-up on Prior Years' Findings**

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

**Acknowledgment**

I received the complete cooperation of all the officials of the Harrison Township School District and I greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,

***INVERSO & STEWART, LLC***  
Certified Public Accountants



Robert P. Inverso  
Certified Public Accountant  
Public School Accountant

November 15, 2019



SCHEDULE OF MEAL COUNT ACTIVITY

**HARRISON TOWNSHIP SCHOOL DISTRICT**  
**FOOD SERVICE FUND**  
**NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM - FEDERAL**  
**ENTERPRISE FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>PROGRAM</u>	<u>MEAL CATEGORY</u>	<u>MEALS CLAIMED</u>	<u>MEALS TESTED</u>	<u>MEALS VERIFIED</u>	<u>DIFFERENCE</u>	<u>RATE (a)</u>	<u>(OVER) UNDER CLAIM (b)</u>
National School Lunch (Regular Rate)	Paid	48,972	48,972	48,972	0	0.31	0.00
National School Lunch (Regular Rate)	Reduced	2,130	2,130	2,130	0	2.91	0.00
National School Lunch (Regular Rate)	Free	19,173	19,173	19,173	0	3.31	0.00
	TOTAL	<u>70,275</u>	<u>70,275</u>	<u>70,275</u>			<u>0.00</u>
National School Lunch	HHFKA - PB Lunch Only	<u>70,275</u>	<u>70,275</u>	<u>70,275</u>	0	0.06	<u>-</u>
Special Milk	Paid	<u>1,411</u>	<u>1,411</u>	<u>1,411</u>	0	0.2050	0.00
<b>Total Net Underclaim</b>							<u><u>0.00</u></u>

**HARRISON TOWNSHIP SCHOOL DISTRICT**  
**FOOD SERVICE FUND**  
**NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM - STATE**  
**ENTERPRISE FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>PROGRAM</u>	<u>MEAL CATEGORY</u>	<u>MEALS CLAIMED</u>	<u>MEALS TESTED</u>	<u>MEALS VERIFIED</u>	<u>DIFFERENCE</u>	<u>RATE (a)</u>	<u>(OVER) UNDER CLAIM (b)</u>
State Reimbursement - National School Lunch (Regular Rate)	Paid	48,972	48,972	48,972	0	0.050	0.00
State Reimbursement - National School Lunch (Regular Rate)	Reduced	2,130	2,130	2,130	0	0.055	0.00
State Reimbursement - National School Lunch (Regular Rate)	Free	19,173	19,173	19,173	0	0.055	0.00
	TOTAL	<u>70,275</u>	<u>70,275</u>	<u>70,275</u>			
<b>Total Net Underclaim</b>							<u><u>0.00</u></u>

**HARRISON TOWNSHIP SCHOOL DISTRICT  
NET CASH RESOURCE SCHEDULE**

**Net cash resources did not exceed three months of expenditures  
Proprietary Funds - Food Service  
For the fiscal year ended June 30, 2019**

<u>Net Cash Resources:</u>	<b>Food Service B - 4/5</b>	
<b>CAFR * Current Assets</b>		
B-4 Cash & Cash Equivalents	\$ 73,856	
B-4 Intergovernmental Accounts Receivable	4,210	
B-4 Other Accounts Receivable		
B-4 Interfund Accounts Receivable		
<b>CAFR Current Liabilities</b>		
B-4 Less: Accounts Payable		
B-4 Less: Compensated Absences Payable		
B-4 Less: Interfund Accounts Payable		
B-4 Less: Unearned revenue	<u>(10,836)</u>	
<b>Net Cash Resources</b>	<u><u>\$ 67,230</u></u>	<b>( A )</b>
 <b><u>Net Adjustment To Total Operating Expense:</u></b>		
B-5 Total Operating Expense	331,697	
B-5 Less: Depreciation	<u>(2,262)</u>	
Adjusted Total Operating Expense	<u><u>\$ 329,435</u></u>	<b>( B )</b>
 <b><u>Average Monthly Operating Expense:</u></b>		
B / 10	<u><u>\$ 32,944</u></u>	<b>( C )</b>
 <b><u>Three times monthly Average:</u></b>		
3 X C	<u><u>\$ 98,831</u></u>	<b>( D )</b>

TOTAL IN BOX A	\$ 67,230	
LESS TOTAL IN BOX D	<u>(98,831)</u>	
NET	<u><u>(31,601)</u></u>	
From above:		
<b>A is greater than D, cash exceeds 3 X average monthly operating expenses.</b>		
<b>D is greater than A, cash does not exceed 3 X average monthly operating expenses.</b>		

\*Inventories are not to be included in total current assets.

SOURCE - USDA resource management comprehensive review form.

**SCHEDULE OF AUDITED ENROLLMENTS**

**Harrison Township School District**

**Application for State School Aid Summary**

**Enrollment as of October 15, 2018**

	2019-2020 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on ASSA On Roll		Reported on Workpapers On Roll		Errors		Sample Selected From Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on ASSA as Private Schools	Sample for Verifi- cation	Sample Varified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Pre K 3	13		13					2		2						
Half Day Pre K 4	26		26					5		5						
Full Day Pre K 3	1		1					1		1						
Full Day Pre K 4	2		2					2		2						
Full Day K	159		159					29		29						
One	170		170					31		31						
Two	167		167					30		30						
Three	164		164					30		30						
Four	195		195					36		36						
Five	210		210					39		39						
Six	189		189					35		35						
Subtotal	<u>1,296</u>	<u>0</u>	<u>1,296</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>240</u>	<u>0</u>	<u>240</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
SpEd Elementary	80		80					16		16			1	1	1	
SpEd Middle School	11		11					11		11						
Subtotal	<u>91</u>	<u>0</u>	<u>91</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27</u>	<u>0</u>	<u>27</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
Totals	<u>1,387</u>	<u>0</u>	<u>1,387</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>267</u>	<u>0</u>	<u>267</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
Percentage Error				<u>-0-</u>			<u>-0-</u>				<u>-0-</u>	<u>-0-</u>			<u>-0-</u>	<u>-0-</u>

Schedule of Audited Enrollments

**Harrison Township School District**

Application for State School Aid Summary

Enrollment as of October 15, 2018

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on ASSA as NOT Low Income</u>	<u>Reported on Workpapers as NOT Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>
Half Day K						
One						
Two	1	1		1	1	
Three						
Four	2	2		2	2	
Five						
Six						
Subtotal	3	3	0	3	3	0
SpEd Elementary						
SpEd Middle School						
Subtotal	0	0	0	0	0	0
Totals	3	3	0	3	3	0
Percentage Error			-0-			-0-

Schedule of Audited Enrollments

**Harrison Township School District**

Application for State School Aid Summary

Enrollment as of October 15, 2018

	<u>Resident Low Income</u>			<u>Sample for Verification</u>			<u>Resident LEP Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on ASSA as Low Income</u>	<u>Reported on Workpapers as Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>	<u>Reported on ASSA as LEP Low Income</u>	<u>Reported on Workpapers as LEP Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Test Score and Register</u>	<u>Sample Errors</u>
Full Day K	20	20		10	10							
QA	26	26		13	13							
Two	24	24		12	12							
Three	24	24		12	12							
Four	15	15		7	7		1	1		1	1	
Five	22	22		11	11							
Six	16	16		8	8							
	<u>147</u>	<u>147</u>	<u>0</u>	<u>73</u>	<u>73</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>
SpEd Elementary	21	21		10	10							
SpEd Middle School	2	2		2	2							
Subtotal	<u>23</u>	<u>23</u>	<u>0</u>	<u>12</u>	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Totals	<u>170</u>	<u>170</u>	<u>0</u>	<u>85</u>	<u>85</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>
Percentage Error			<u>-0-</u>			<u>-0-</u>			<u>-0-</u>			<u>-0-</u>

<u>Transportation</u>								
	<u>Reported on DRTRS by DOE</u>	<u>Reported on DRTRS by District</u>	<u>Errors</u>	<u>Tested</u>	<u>Verified</u>	<u>Errors</u>	<u>Reported</u>	<u>Recalculated</u>
Reg. Public School , col. 1	794	794		199	199			
Reg. Special Education, col. 4	21	21		5	5		Avg. Mileage - Regular Including Grade PK students	3.5 3.5
AIL-Non-Public, col. 3	47	47		12	12		Avg. Mileage - Regular Excluding Grade PK students	3.5 3.5
Special Needs, Col. 6	49	49		13	13		Avg. Mileage - Special Ed. with Special Needs	3.9 3.9
	<u>911</u>	<u>911</u>	<u>0</u>	<u>229</u>	<u>229</u>	<u>0</u>		
Percentage Error			<u>-0-</u>			<u>-0-</u>		

HARRISON TOWNSHIP SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

**SECTION 1 - Regular Districts**

**A. 2% Calculation of Excess Surplus**

2018-2019 Total General Fund Expenditures per the CAFR, Ex C-1	\$	<u>22,130,430</u>	(B)
Increased by:			
Transfer from Capital Outlay to Capital Projects Fund	\$	<u>                    </u>	(B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$	<u>                    </u>	(B1b)
Transfer from General Fund to SRF for PreK-Regular	\$	<u>                    </u>	(B1c)
Transfer from General Fund to SRF for PreK-Inclusion	\$	<u>                    </u>	(B1d)
Decreased by:			
On-Behalf TPAF Pension & Social Security	\$	<u>(3,164,024)</u>	(B2a)
Assets Acquired Under Capital Leases	\$	<u>                    </u>	(B2b)
Adjusted 2018-19 General Fund Expenditures [(B)+(B1s)+(B2s)]	\$	<u>18,966,406</u>	(B3)
2% of Adjusted 2018-19 General Fund Expenditures [(B3) times .02]	\$	<u>379,328</u>	(B4)
Enter Greater of (B4) or \$250,000	\$	<u>379,328</u>	(B5)
Increased by: Allowable Adjustment	\$	<u>81,920</u>	(K)
Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]	\$	<u>461,248</u>	(M)

**SECTION 2**

Total General Fund - Fund Balances @ 6-30-19 (Per CAFR Budgetary Comparison Schedule C-1)	\$	<u>2,867,947</u>	(C)
Decreased by:			
Year-end Encumbrances	\$	<u>443,465</u>	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$	<u>                    </u>	(C2)
Legally Restricted Excess Surplus - Designated for Subsequent Year's Expenditures	\$	<u>664,584</u>	(C3)
Other Restricted Fund Balances	\$	<u>632,321</u>	(C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$	<u>14,289</u>	(C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$	<u>1,113,288</u>	(U1)

HARRISON TOWNSHIP SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

**SECTION 3 - All Districts**

Restricted Fund Balance - Excess Surplus [(U2)-(M)] IF NEGATIVE ENTER -0- \$ 652,040 (E)

**Recapitulation of Excess Surplus as of June 30, 2018**

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures \$ 664,584 (C3)

Reserved Excess Surplus [(E)] \$ 652,040 (E)

Total [(C3) + (E)] \$ 1,316,624 (D)

**Detail of Allowable Adjustments**

Impact Aid \$ \_\_\_\_\_ (H)

Sale & Lease-back \$ \_\_\_\_\_ (I)

Extraordinary Aid \$ 59,590 (J1)

Additional Nonpublic School Transportation Aid \$ 22,330 (J2)

Current Year School Bus Advertising Revenue \$ \_\_\_\_\_ (J3)

Family Crisis Transportation Aid \$ \_\_\_\_\_ (J4)

Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)] \$ 81,920 (K)

**Detail of Other Restricted Fund Balance**

Statutory restrictions:

Approved unspent separate proposal \$ \_\_\_\_\_

Sale/lease-back reserve \$ \_\_\_\_\_

Capital reserve \$ 6,632

Maintenance reserve \$ 625,689

Emergency reserve \$ \_\_\_\_\_

Tuition reserve \$ \_\_\_\_\_

School Bus Advertising 50% Fuel Offset Reserve - Current Year \$ \_\_\_\_\_

School Bus Advertising 50% Fuel Offset Reserve - Prior Year \$ \_\_\_\_\_

Impact Aid General Fund Reserve (Sections 8002 and 8003) \$ \_\_\_\_\_

Impact Aid Capital Fund Reserve (Sections 8007 and 8008) \$ \_\_\_\_\_

Other state/government mandated reserves \$ \_\_\_\_\_

Other Restricted Fund Balance not noted above \$ \_\_\_\_\_

Total Other Restricted Fund Balance \$ 632,321 (C4)



AUDIT RECOMMENDATIONS SUMMARY  
For the Fiscal Year Ended June 30, 2019

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

None

3. School Purchasing Programs

None

4. School Food Service

None

5. Student Body Activities

None

6. Application for State School Aid

None

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

9. Miscellaneous

None

10. Status of Prior Year Audit Findings/Recommendations

There were no prior year audit findings/recommendations.