

**BOARD OF EDUCATION  
OF THE  
GREATER EGG HARBOR REGIONAL  
HIGH SCHOOL DISTRICT**

**Auditors' Management Report  
For the Fiscal Year Ended June 30, 2020**



**AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS**

**FINANCIAL, COMPLIANCE AND PERFORMANCE**

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## REPORT OF INDEPENDENT AUDITORS

Honorable President and  
Members of the Board of Education  
Greater Egg Harbor Regional High School District  
County of Atlantic, New Jersey

We 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 Greater Egg Harbor Regional High School District, in the County of Atlantic, for the year ended June 30, 2020, and have issued our report thereon dated January 15, 2021.

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 management of the Greater Egg Harbor Regional High School District Board of Education's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

**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**

**January 15, 2021**

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

### **Scope of Audit**

The audit covered the financial transactions of the Board Secretary/School Business Administrator and the Treasurer of School Moneys, 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.

#### **Official Bonds**

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Thomas Grossi	Board Secretary/Business Administrator	150,000.00
Kimberly Howells	Treasurer	340,000.00

The Treasurer was bonded in a surety bond in accordance with provisions of Title 18A:17-32 within minimum limits of State Board promulgated schedule.

#### **Tuition Charges**

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

### **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 Account**

The net salaries of all employees of the Board 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/School Business Administrator.

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

Payrolls were delivered to the treasurer of school moneys with a warrant made to her order for the full amount of each payroll.

#### **Employee Position Control Roster**

An inquiry and subsequent review of the Position Control Roster found no inconsistencies between the payroll records, employee benefit records (e.g. pension reports and health benefit coverage reports), the general ledger accounts to where wages are posted (administrative versus instruction), and the 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. No discrepancies were noted.

### **Travel**

The district did obtain prior written approval of the Executive County Superintendent for a travel event that exceeded \$5,000 as required by N.J.A.C. 6A:23A-5.9.

### **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 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, no transaction errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

A. *General Classification Findings*  
None

B. *Administrative Classification Findings*  
None

### **Board Secretary's Records**

The Board Secretary's Records were 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.

### **Treasurer's Records**

The Board Treasurer's Records were in satisfactory condition.

All required reconciliations were performed.

All cash receipts were promptly deposited.

The Treasurers Records were in agreement with the Board Secretary.

### **Pupil Transportation**

Our audit procedures included a test of on roll status reported in the 2019-2020 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 our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also include 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.

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

The E.S.E.A./NCLB 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. revealed no areas of 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 CAFR.

Our 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 Federal and/or State Projects revealed no instances of noncompliance.

### **I.D.E.A. Part B**

The study of compliance for IDEA revealed no areas of noncompliance and/or questioned costs.

### **TPAF Reimbursement**

Our 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.

### **TPAF Reimbursement to the State for Federal Salary Expenditures**

The amount of the expenditure charged to the current year's Final Report for all federal awards for the Greater Egg Harbor Regional High 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 90-day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.



## **School Purchasing Programs**

### **Contracts and Agreements Requiring Advertisement for Bids**

N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law), the associated rules and related information on the statute, and school contracts in general is available on the NJ Local Agency Procurement Laws webpage: <https://www.state.nj.us/dca/divisions/dlgs/programs/lpcl.html>.

Current statute is posted on the New Jersey Legislature <http://www.njleg.state.nj.us> website.

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 \$19,600 for 2019-2020.

The Board of Education 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.

Based on the results of my examination, I did not note any 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 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.

## **School Food Service**

### **COVID – 19 Emergency**

In accordance with the Governor's Declaration of Emergency pertaining to the COVID 19 Virus all Public, Charter, Non-Public schools were ordered to close effective as of March 18, 2020 for an undetermined period to limit the spread of the virus. As a result, School Food Authorities (SFA) were required to institute alternate procedures to provide meals to Free and Reduced Price eligible students during the period of school closures.

Therefore, SFAs were authorized to solicit and award emergency noncompetitive procurements and contracts with Food Service Management Companies in accordance with 2 CFR 200.320 and N.J.S.A.18A:18A-7. The SFAs were also authorized to submit contract modifications to their existing Cost Reimbursable or Fixed Price contracts as necessary to ensure the feeding of Free and Reduced Price meal eligible students.

SFAs were notified of the requirement to maintain and report separate meal count records and financial records of all applicable costs incurred in providing meals to all free and reduced price meal eligible students during the emergency.

We also inquired of management about the emergency COVID-19 procedures/practices that the SFA instituted to provide meals to eligible students, maintenance of all applicable production records; meal counts; noncompetitive procurements; modification of existing contracts and applicable financial records to document the specific costs applicable to the emergency operations.

The financial transactions and statistical records for the school food services were maintained in satisfactory condition. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposits.

The district utilizes a food service management company (FSMC) and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34 and 19-1 through 19-4.1. Provisions of the FSMC Cost Reimbursable contract/addendum were reviewed and audited. The FSMC contract includes an operating results provision which guarantees that the food service program would return a profit of \$75,000. The operating results provision has been met. All vendor discounts, rebates, and credits from vendors and/or the FSMC were tracked and credited to the Food Service Account and reconciled to supporting documentation at least annually.

Expenditures are separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified. Inventory records on food and supply items were currently maintained and properly applied in determining the cost of food and supplies.

The cash disbursements records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained 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 and free milk 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.

USDA Food Distribution Program were received and a single inventory was maintained on a first-in, first-out basis. No exceptions noted.

The Statement of Revenues, Expenses, and Changes in Fund Net Assets does separate program and non-program revenue and program and non-program cost of goods sold.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Fund Financial Statements, Section B of the CAFR.

### **Student Body Activities**

Our review of the student activity funds records disclosed no discrepancies.

### **Application for State School Aid**

Our audit procedures included a test of information reported in the October 15, 2018 Application for State School Aid (ASSA) for on-roll, private schools for the handicapped, low income and bilingual. We also performed a review of the districts procedures related to its completion. The information on the ASSA was compared to the district workpapers without exception. The information that was included on the workpapers was verified without exception. 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.

**Facilities and Capital Assets**

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

**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 Year Findings**

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

**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.

Respectfully submitted,

*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

January 15, 2021

Greater Egg Harbor Regional High School District Board of Education  
 Audit 06/30/20  
 Food Service Program  
 Schedule of Meal Count Activity

Program	Meal Category	Meals Claimed	Meals Verified	Diff.	Rate	OVER (UNDER) CLAIM
<b><i>National School Lunch (High Rate)</i></b>						
	Paid	39,142	39,142	-	\$ 0.46	-
	Reduced	19,599	19,599	-	\$ 3.16	-
	Free	109,113	109,113	-	\$ 3.56	-
	Total	<u>167,854</u>	<u>167,854</u>	-		
<b><i>School Breakfast (Severe Rate)</i></b>						
	Paid	54,583	54,583	-	\$ 0.31	-
	Reduced	14,219	14,219	-	\$ 1.90	-
	Free	77,874	77,874	-	\$ 2.20	-
	Total	<u>146,676</u>	<u>146,676</u>	-		
TOTAL NET OVER CLAIM						<u>-</u>

# NET CASH RESOURCE SCHEDULE

## Net cash resources DID NOT exceed three months of expenditures Proprietary Funds - Food Service FYE 2020

<u>Net Cash Resources:</u>		Food Service B - 4/5	
<b>CAFR</b>	*	<b>Current Assets</b>	
B-4		Cash & Cash Equiv.	78,403.45
B-4		Due from Other Gov'ts	52,383.38
B-4		Accounts Receivable	
B-4		Investments	-
<b>CAFR</b>		<b>Current Liabilities</b>	
B-4		Less Accounts Payable	(38,494.28)
B-4		Less Accruals	-
B-4		Less Due to Other Funds	-
B-4		Less Deferred Revenue	-
		<b>Net Cash Resources</b>	<b><u>92,292.55</u></b> (A)

**Net Adj. Total Operating Expense:**

B-5		Tot. Operating Exp.	1,283,154.87	
B-5		Less Depreciation	(36,617.50)	
		Adj. Tot. Oper. Exp.	<b><u>1,246,537.37</u></b>	(B)

**Average Monthly Operating Expense:**

B / 10	<b><u>124,653.74</u></b>	(C)
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**Three times monthly Average:**

3 X C	<b><u>373,961.21</u></b>	(D)
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TOTAL IN BOX A	\$	92,292.55	
LESS TOTAL IN BOX D	\$	373,961.21	
NET	\$	<b><u>(281,668.66)</u></b>	
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

**GREATER EGG HARBOR TOWNSHIP SCHOOL DISTRICT  
 SCHEDULE OF AUDITED ENROLLMENTS  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 ENROLLMENT AS OF OCTOBER 15, 2019**

	2020-2021 Application for State School Aid						Sample for Verification						Private Schools for Disabled										
	Reported on A.S.S.A. On Roll		Workpapers		Errors		Sample Selected from Workpapers		Registers On Roll		Verified per Registers On Roll		Errors per Registers On Roll		Reported on Private Schools		Workpapers		Sample Verification		Sample Errors		
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	
Half Day Preschool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Preschool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
One	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Two	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Three	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Four	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Five	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Six	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Seven	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Eight	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nine	607	-	607	-	-	-	-	59	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ten	655	-	655	-	-	-	-	64	64	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Eleven	586	-	586	-	-	-	-	57	57	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Twelve	594	-	594	-	-	-	-	58	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	2,442	-	2,442	-	-	-	-	238	238	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed - Elementary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed - Middle School	580	-	580	-	-	-	-	57	57	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed - High School	580	-	580	-	-	-	-	57	57	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	3,022	-	3,022	-	-	-	-	295	295	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. - FT Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	3,022	-	3,022	-	-	-	-	295	295	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Percentage Error	0.00%	-	0.00%	-	-	-	-	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
																							0.00%

**GREATER EGG HARBOR TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENTS  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2019**

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.S.A as Low Income	Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A as LEP Low Income	Workpapers LEP Low Income	Errors	Sample Selected from Workpapers	Verified to LEP Score, Lunch App. and Register	Sample Errors
Half Day Preschool	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Preschool	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-
One	-	-	-	-	-	-	-	-	-	-	-	-
Two	-	-	-	-	-	-	-	-	-	-	-	-
Three	-	-	-	-	-	-	-	-	-	-	-	-
Four	-	-	-	-	-	-	-	-	-	-	-	-
Five	-	-	-	-	-	-	-	-	-	-	-	-
Six	-	-	-	-	-	-	-	-	-	-	-	-
Seven	-	-	-	-	-	-	-	-	-	-	-	-
Eight	-	-	-	-	-	-	-	-	-	-	-	-
Nine	321.0	321	-	57	57	-	10	10	-	9	9	-
Ten	291.0	291	-	52	52	-	5	5	-	4	4	-
Eleven	273.0	273	-	48	48	-	12	12	-	10	10	-
Twelve	254.0	254	-	45	45	-	10	10	-	9	9	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15+CR)	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14+CR)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,139	1,139	-	202	202	-	37	37	-	32	32	-
Special Ed - Elementary	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed - Middle School	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed - High School	352.0	352.0	-	62	62	-	4	4	-	3	3	-
Subtotal	352.0	352.0	-	62	62	-	4	4	-	3	3	-
Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. - FT Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-
Totals	1,491.0	1,491.0	-	264	264	-	41	41	-	35	35	-
Percentage Error			0.00%			0.00%			0.00%			0.00%

	Transportation			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on DRTS by DOE/County	Reported on DRTS by District	Errors	Sample Tested	Verified to Register	Sample Errors	Reported on A.S.S.A as LEP Low Income	Workpapers LEP Low Income	Errors	Sample Selected from Workpapers	Verified to LEP Score, Lunch App. and Register	Sample Errors
Reg. - Public Schools, col. 1	2,170	2,170	-	232	232	-	-	-	-	-	-	-
Reg. - Sp Ed, col. 4	323	323	-	34	34	-	-	-	-	-	-	-
Transported - Non-Public, col. 3	74	74	-	8	8	-	-	-	-	-	-	-
Transported - Non-Public, ALL	68	68	-	8	8	-	-	-	-	-	-	-
Special Ed Special Needs, col. 6	86	86	-	9	9	-	-	-	-	-	-	-
Totals	2,721	2,721	-	291	291	-	-	-	-	-	-	-
Percentage Error			0.00%			0.00%			0.00%			0.00%

(from drfts)  
Reported 6.5  
Recalculated 6.5  
6.5  
12.2

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

**GREATER EGG HARBOR TOWNSHIP SCHOOL DISTRICT**  
**SCHEDULE OF AUDITED ENROLLMENTS**  
**APPLICATION FOR STATE SCHOOL AID SUMMARY**  
**ENROLLMENT AS OF OCTOBER 15, 2019**

	Resident LEP NOT Low Income		Sample for Verification		
	Reported on A.S.A as LEP Not Low Income	Reported on Workpapers LEP Not Low Income	Sample Selected from Workpapers	Verified to LEP Score and Register	Sample Errors
Half Day Preschool	-	-	-	-	-
Full Day Preschool	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-
One	-	-	-	-	-
Two	-	-	-	-	-
Three	-	-	-	-	-
Four	-	-	-	-	-
Five	-	-	-	-	-
Six	-	-	-	-	-
Seven	-	-	-	-	-
Eight	-	-	-	-	-
Nine	-	-	-	-	-
Ten	3	3	3	3	-
Eleven	2	2	2	2	-
Twelve	2	2	2	2	-
Post-Graduate	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-
Adult H.S. (1-14+CR.)	-	-	-	-	-
<b>Subtotal</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>-</b>
Special Ed - Elementary	-	-	-	-	-
Special Ed - Middle School	-	-	-	-	-
Special Ed - High School	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Co. Voc. - Regular	-	-	-	-	-
Co. Voc. - FT Post Sec.	-	-	-	-	-
<b>Totals</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>-</b>
Percentage Error					<u>0.00%</u>



**GREATER EGG HARBOR BOARD OF EDUCATION  
EXCESS SURPLUS CALCULATION  
FOR THE YEAR ENDED JUNE 30, 2020**

**REGULAR DISTRICT**

**SECTION 1**

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

2019-20 Total General Fund Expenditures per the CAFR, Ex. C-1	\$	76,173,176.09	(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-Regular	\$	-	(B1c)
Transfer from General Fund to SRF for PreK-Inclusion	\$	-	(B1d)
Decreased By:			
On-Behalf Contributions	\$	8,951,095.00	(B2a)
Assets Acquired Under Capital Leases	\$	-	(B2b)
Adjusted 2019-20 General Fund Expenditures [(B)+(B1's)-(B2's)]	\$	67,222,081.09	(B3)
2% of Adjusted 2019-20 General Fund Expenditures [(B3) times .02]	\$	1,344,441.62	(B4)
Enter Greater of (B4) or \$250,000	\$	1,344,441.62	(B5)
Increased by: Allowable Adjustment*	\$	63,963.00	(K)
Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]	\$	1,408,404.62	(M)

**SECTION 2**

Total General Fund - Fund Balances @ 06/30/20 (Per CAFR Budgetary Comparison Schedule C-1)	\$	6,235,292.03	(C)
Decreased by:			
Year-end Encumbrances	\$	1,449,029.21	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$	-	(C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	\$	246,017.81	(C3)
Other Restricted Fund Balances ****	\$	1,750,000.00	(C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$	1,014,668.00	(C5)
Additional Assigned Fund Balance - Unreserved- Designated for Subsequent Year's Expenditures July 1, 2019 - August 1, 2019	\$	-	(C6)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]	\$	1,775,577.01	(U1)

**SECTION 3**

Restricted Fund Balance - Excess Surplus *** [(U1)-(M)] IF NEGATIVE ENTER - 0 -	\$	367,172.39	(E)
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**Recapitulation of Excess Surplus as of June 30, 2020:**

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	\$	246,017.81	(C3)
Reserved Excess Surplus ***	\$	367,172.39	(E)
Total [(C3) + (E)]	\$	613,190.20	(D)

**GREATER EGG HARBOR BOARD OF EDUCATION  
EXCESS SURPLUS CALCULATION  
FOR THE YEAR ENDED JUNE 30, 2020**

\* This adjustment line (as detailed below) is to be utilized for Impact Aid (when applicable), Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10), and Extraordinary Aid, and Additional Nonpublic School Transportation Aid if applicable (Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid and Additional Nonpublic School Transportation Aid).

**Detail of Allowable Adjustments**

Impact Aid	\$	-	(H)
Sale & Lease-back	\$	-	(I)
Extraordinary Aid	\$	55,690.00	(J1)
Additional Nonpublic School Transportation Aid	\$	8,273.00	(J2)
Current Year School Bus Advertising Revenue Recognized	\$		(J3)
Family Crisis Transportation Aid	\$		(J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	\$	<u>63,963.00</u>	(K)

\*\* This amount represents the June 30, 2020 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 10025.

\*\*\* Amounts must agree to the June 30, 2020 CAFR and the sum of the two lines must agree to Audit Summary Worksheet Line 10024.

\*\*\*\* Amount for Other Reserved Fund Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by an other type of government, such as the judicial branch of government, must have Departmental approval. District requests should be submitted to the Division of Finance prior to September 30.

**Detail of Other Restricted Fund Balance**

Statutory restrictions:

Approved unspent separate proposal	\$	-	
Capital outlay for a district with a capital outlay cap waiver	\$	-	
Sale/lease-back reserve	\$	-	
Capital reserve	\$	-	
Maintenance reserve	\$	-	
Emergency reserve	\$	-	
Tuition reserve	\$	1,750,000.00	
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 reserve	\$	-	
[Other Restricted Fund Balance not noted above] ****	\$		
Total Other Restricted Fund Balance	\$	<u>1,750,000.00</u>	(C4)

AUDIT RECOMMENDATIONS SUMMARY  
For the Fiscal Year Ended June 30, 2020  
GREATER EGG HARBOR REGIONAL HIGH SCHOOL SCHOOL DISTRICT

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. Community School  
None.
7. Application for State School Aid  
None.
8. Pupil Transportation  
None.
9. Facilities and Capital Assets  
None.
10. Miscellaneous  
None.
11. Status of Prior Year Audit Findings/Recommendations  
None.