

**CITY OF MILLVILLE
BOARD OF EDUCATION**

**AUDITORS' MANAGEMENT REPORT
ON ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE
JUNE 30, 2020**

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

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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, 2020, and have issued our report thereon dated January 22, 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 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

January 22, 2021

**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>
Richard Davidson	Board Secretary/Administrator	\$500,000.00

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.

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.

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 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 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-2 and 18A:18A-3(a) are \$40,000 (with a Qualified Purchasing Agent) and \$29,000 (without a Qualified Purchasing Agent), 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 2019-20.

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

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.

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. No Exceptions noted.

Cash receipts and bank records were reviewed for timely deposit.

Expenditures were 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 used.

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.

Time sheets were reviewed, and labor costs verified. Payroll records were maintained on all School Food Services employees authorized by the board of education. No exceptions were noted.

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 /or to the list of directly certified students on file, times the number of operating days, on a school-by-school basis. Sites approved to participate in Provisions I and II were examined for compliance with all counting and claiming requirements. The required verification procedures for free and reduced price applications were completed and available for review.

USDA Food Distribution Program (food and/or commodities) were received and a single inventory was maintained on a first-in, first-out basis. 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.

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

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

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, 2019 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.

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. Corrective action was taken on all 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.
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 22, 2021

**MILLVILLE BOARD OF EDUCATION
FOOD SERVICES FUND
NUMBER OF MEALS SERVED AND (OVER) UNDER CLAIM
FOR THE YEAR ENDED JUNE 30, 2020**

Program	Meal Category	Meals Claimed	Meals Verified	Diff.	Rate	(Over) Under Claim
National School Lunch Program (Severe Need)						
	Paid	63,276	63,276	-	0.41 \$	-
	Reduced	30,534	30,534	-	3.10	-
	Free	<u>410,341</u>	<u>410,341</u>	<u>-</u>	3.50	-
	Total	<u>504,151</u>	<u>504,151</u>	<u>-</u>		
School Breakfast (Severe Need Rate)						
	Paid	14,884	14,884	-	0.31	-
	Reduced	11,670	11,670	-	1.90	-
	Free	<u>287,806</u>	<u>287,806</u>	<u>-</u>	2.20	-
	Total	<u>314,360</u>	<u>314,360</u>	<u>-</u>		
Snack Program	Free	<u>15,631</u>	<u>15,631</u>	<u>-</u>	0.94	-

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	
CAFR	*	Current Assets	
B-4		Cash & Cash Equiv.	520,014.03
B-4		Due from Other Gov'ts	
B-4		Accounts Receivable	133,020.81
B-4		Investments	
CAFR		Current Liabilities	
B-4		Less Accounts Payable	(14,533.32)
B-4		Less Accruals	
B-4		Less Due to Other Funds	(23,667.71)
B-4		Less Deferred Revenue	
		Net Cash Resources	<u>614,833.81</u> (A)

Net Adj. Total Operating Expense:

B-5	Tot. Operating Exp.	3,402,382.38	
B-5	Less Depreciation	(132,022.00)	
	Adj. Tot. Oper. Exp.	<u>3,270,360.38</u>	(B)

Average Monthly Operating Expense:

B / 10 **327,036.04** (C)

Three times monthly Average:

3 X C **981,108.11** (D)

TOTAL IN BOX A	\$ 614,833.81
LESS TOTAL IN BOX D	\$ 981,108.11
NET	<u>\$ (366,274.30)</u>
From above:	
A is greater than D, cash exceeds 3 X average monthly operating expenses	
D is greater than A, cash does not exceed 3 X average monthly operating expenses	

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

SOURCE - USDA resource management comprehensive review form

**MILLVILLE 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		Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools		Reported on Workpapers		Errors		Sample for Verification			
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared		
Full Day Preschool - 3 Years	223	-	223	-	-	-	13	-	13	-	-	-	-	-	-	-	-	-	-	-	-	
Full Day Preschool - 4 Years	314	-	314	-	-	-	19	-	19	-	-	-	-	-	-	-	-	-	-	-	-	
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Full Day Kindergarten	325	-	325	-	-	-	20	-	20	-	-	-	-	-	-	-	-	-	-	-	-	
One	243	-	243	-	-	-	15	-	15	-	-	-	-	-	-	-	-	-	-	-	-	
Two	278	-	278	-	-	-	17	-	17	-	-	-	-	-	-	-	-	-	-	-	-	
Three	247	-	247	-	-	-	15	-	15	-	-	-	-	-	-	-	-	-	-	-	-	
Four	270	-	270	-	-	-	16	-	16	-	-	-	-	-	-	-	-	-	-	-	-	
Five	259	-	259	-	-	-	16	-	16	-	-	-	-	-	-	-	-	-	-	-	-	
Six	276	-	276	-	-	-	17	-	17	-	-	-	-	-	-	-	-	-	-	-	-	
Seven	273	-	273	-	-	-	16	-	16	-	-	-	-	-	-	-	-	-	-	-	-	
Eight	232	-	232	-	-	-	14	-	14	-	-	-	-	-	-	-	-	-	-	-	-	
Nine	306	-	306	-	-	-	18	-	18	-	-	-	-	-	-	-	-	-	-	-	-	
Ten	285	-	285	-	-	-	17	-	17	-	-	-	-	-	-	-	-	-	-	-	-	
Eleven	268	-	268	-	-	-	16	-	16	-	-	-	-	-	-	-	-	-	-	-	-	
Twelve	266	-	266	-	-	-	16	-	16	-	-	-	-	-	-	-	-	-	-	-	-	
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Adult H.S. (1-14+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal	4,065	-	4,065	-	-	-	245	-	245	-	-	-	-	-	-	-	-	-	-	-	-	
Special Ed - Elementary	409	-	409	-	-	-	25	-	25	-	-	-	-	-	-	-	-	-	-	-	-	
Special Ed - Middle School	250	-	250	-	-	-	15	-	15	-	-	-	-	-	-	-	-	-	-	-	-	
Special Ed - High School	456	-	456	-	-	-	27	-	27	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal	1,115	-	1,115	-	-	-	67	-	67	-	-	-	-	-	-	-	-	-	-	-	-	
Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Co. Voc. - FT Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Totals	5,180	-	5,180	-	-	-	312	-	312	-	-	-	-	-	-	-	-	-	-	-	-	
Percentage Error	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	

MILLVILLE 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			Resident LEP Low Income			Sample for Verification			Notes
	Reported on A.S.S.A. as Low Income	Reported on 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	Reported on Workpapers LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	
Full Day Preschool - 3 Years	174	174	-	14	14	-	-	-	-	-	-	-	
Full Day Preschool - 4 Years	249	249	-	20	20	-	-	-	-	-	-	-	
Half Day Kindergarten			-	-	-	-	-	-	-	-	-	-	
Full Day Kindergarten	255	255	-	20	20	-	15	15	-	11	11	-	
One	199	199	-	16	16	-	8	8	-	6	6	-	
Two	208	208	-	17	17	-	11	11	-	8	8	-	
Three	180	180	-	14	14	-	8	8	-	6	6	-	
Four	192	192	-	15	15	-	4	4	-	3	3	-	
Five	181	181	-	14	14	-	5	5	-	4	4	-	
Six	194	194	-	15	15	-	-	-	-	-	-	-	
Seven	198	198	-	16	16	-	-	-	-	-	-	-	
Eight	161	161	-	13	13	-	3	3	-	2	2	-	
Nine	190	190	-	15	15	-	4	4	-	3	3	-	
Ten	166	166	-	13	13	-	6	6	-	5	5	-	
Eleven	163	163	-	13	13	-	3	3	-	2	2	-	
Twelve	149	149	-	12	12	-	2	2	-	2	2	-	
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	
Adult H.S. (15+CR)	-	-	-	-	-	-	-	-	-	-	-	-	
Adult H.S. (1-14+CR)	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal	2,859	2,859	-	227	227	-	69	69	-	52	52	-	
Special Ed - Elementary	346	346	-	27	27	-	13	13	-	10	10	-	
Special Ed - Middle School	210	210	-	17	17	-	3	3	-	2	2	-	
Special Ed - High School	352	352	-	28	28	-	5	5	-	4	4	-	
Subtotal	908	908	-	72	72	-	21	21	-	16	16	-	
Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	
Co. Voc. - FT Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	
Totals	3,767	3,767	-	299	299	-	90	90	-	68	68	-	
Percentage Error			0.00%			0.00%			0.00%			0.00%	

Transportation					
Reported on DRTRS by DOE/County	Reported on DRTRS by District	Tested	Verified	Errors	
1,788	1,788	213	213	-	
372	372	44	44	-	
119	119	14	14	-	
-	-	-	-	-	
169	169	20	20	-	
2,448	2,448	291	291	-	
Totals					
Percentage Error					0.00%

	Reported	Recalculated
Reg. - Public Schools, col. 1	4.1	4.1
Reg - Sp Ed, col. 4	4.2	4.2
AIL NONPUBLIC		
Transported - Non-Public, col. 3	9.1	9.1
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, 2019**

	2020-2021 Application for State School Aid			Sample for Verification		
	Reported on A.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	2	2	-	1	1	-
One	1	1	-	1	1	-
Two	-	-	-	-	-	-
Three	3	3	-	2	2	-
Four	-	-	-	-	-	-
Five	-	-	-	-	-	-
Six	2	2	-	2	2	-
Seven	-	-	-	-	-	-
Eight	-	-	-	-	-	-
Nine	-	-	-	-	-	-
Ten	-	-	-	-	-	-
Eleven	1	1	-	1	1	-
Twelve	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-
Adult H.S. (1-14+CR.)	-	-	-	-	-	-
Subtotal	9	9	-	7	7	-
Special Ed - Elementary	-	-	-	-	-	-
Special Ed - Middle School	-	-	-	-	-	-
Special Ed - High School	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Co. Voc. - Regular	-	-	-	-	-	-
Co. Voc. - FT Post Sec.	-	-	-	-	-	-
Totals	9	9	-	7	7	-
Percentage Error			0.00%			0.00%

**CITY OF MILLVILLE SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FOR THE YEAR ENDED JUNE 30, 2020**

SECTION 1B - School Based Budgeting Districts

2019-2020 Total General Fund Expenditures reported on Exh.(C-1)		\$	101,632,640.05	(A)
Increased by Applicable Operating Transfers				
Transfer from Capital Outlay to Capital Projects		\$	(A1a)	(A1a)
Transfer from Capital Reserve to Capital Projects		\$	(A1a)	(A1a)
Transfer from G/F to SRF for Preschool-Regular		\$	(A1a)	(A1a)
Transfer from G/F to SRF for Preschool-Inclusion		\$	(A1a)	(A1a)
Less: Expenditures allocated to restricted federal resources as reported on Exhibit D-2		\$	1,520,000.00	(A1b)
2019-2020 Adjusted General Fund & Other State Expenditures {(A)-(A1)}		\$	100,112,640.05	(A2)
Decreased by:				
On-Behalf TPAF Pension & Social Security		\$	13,907,140.77	(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)	(A5)
Combined General Fund Contribution & State Resource % of Fund 15 Resources Reported on Exhibit D-2		\$	(A6)	(A6)
General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases [(A5)+(A6)]		\$	(A7)	(A7)
Total Assets Acquired Under Capital Leases [(A4)+(A7)]		\$	-	(A8)
2019-2020 General Fund Expenditures [(A2)-(A3)-(A8)]		\$	86,205,499.28	(A9)
2% of Adjusted 2019-2020 General Fund Expenditures [(A9) times .02]		\$	1,724,109.99	(A10)
Enter Greater of (A11) or \$250,000		\$	1,724,109.99	(A11)
Increased by: Allowable Adjustment*		\$	-	(K)
Maximum Unassigned Fund Balance [(A12)+(K)]		\$	1,724,109.99	(M)

SECTION 2 - All Districts

Total General Fund - Fund Balances @ June 30, 2020		\$	12,009,786.79	(C)
Decreased by:				
Year End Encumbrances		\$	1,454,397.31	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures		\$	(C2)	(C2)
Excess Surplus - Designated for Subsequent Year's Expenditures**		\$	826,484.56	(C3)
Other Restricted/Reserved Fund Balances ****		\$	6,607,219.83	(C4)
Assigned - Designated for Subsequent Year's Expenditures		\$	1,373,535.44	(C5)
Additional Assigned Fund Balance - Unreserved Designated for Subsequent Year's Expenditures July 1, 2020-August 1, 2020		\$	(C6)	(C6)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]			1,748,149.65	(U)

AUDIT RECOMMENDATIONS SUMMARY
For the Fiscal Year Ended June 30, 2020
CITY OF MILLVILLE BOARD OF EDUCATION

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
Prior year Recommendation 2019-01 was corrected in 2020.