

*Auditor's Management Report*

*for the*

*Borough of Manville  
School District*

*in the*

*County of Somerset  
New Jersey*

*for the*

*Fiscal Year Ended  
June 30, 2021*



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

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## INDEPENDENT AUDITOR'S REPORT

Honorable President and Members  
of the Board of Education  
Borough of Manville  
County of Somerset  
Manville, New Jersey 08835

We have audited, in accordance with U.S. generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Borough of Manville School District in the County of Somerset for the year ended June 30, 2021, and have issued our report dated December January 31, 2022.

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

This report is intended solely for the information of the Borough of Manville School District, County of Somerset, New Jersey, the New Jersey Department of Education and federal and state audit awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

  
CERTIFIED PUBLIC ACCOUNTANTS

  
PUBLIC SCHOOL ACCOUNTANT NO. 948

January 31, 2022

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

**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 Borough of Manville - Board of Education, 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 as detailed in the District's CAFR. (See Exhibit J-20)

**Official Bonds**

<u>Name</u>	<u>Position</u>	<u>Amount of Bonds</u>
Allison Bogart	Business Administrator/Board Secretary	\$100,000.00
All Employees	All Employee Faithful Position Bond	500,000.00

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

**Tuition Charges**

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs differed from the estimated costs. The Board made a proper adjustment to the billings to sending Districts for the difference 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**

Our audit of claims paid during the period under review did not indicate any discrepancies with respect to signatures, certifications or supporting documentation.

**Payroll Accounts**

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

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

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

## **AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS – FINANCIAL AND COMPLIANCE**

### **Position Control Roster**

The Position Control Roster was reviewed and compared to payroll records, employee benefit records and charges made to the general ledger to ensure proper and consistent financial reporting and that employee benefits are only offered to current employees.

### **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.

### **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-8.3. 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.

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

The records maintained by the Board Secretary were in agreement with the Business Administrator's cash report.

### **Treasurer's Records**

The position of the Treasurer of School Monies was abolished on June 30, 2017. The responsibility was transferred to the Business Administrator's office with approval by the Superintendent.

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

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 through VI of the Elementary and Secondary Education Act as amended and reauthorized.

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.

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

**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.

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.

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

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

The amount of the expenditure charged to the current year's Final Report(s) 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. No exceptions were noted.

**School Purchasing Programs**

**Contracts and Agreements Requiring Advertisement for Bids**

**N.J.S.A. 18A:18A-3 States:**

"a. When the cost or price of any contract awarded by the purchasing agent in the aggregate, does not exceed in a contract year the total sum of \$29,000.00, the contract may be awarded by a purchasing agent when so authorized by resolution of the board of education without public advertising for bids and bidding therefor, except that the board of education may adopt a resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to subsection b of section 9 of P.L. 1971 c. 198 (C.40A:11-9) the board of education may establish that the bid threshold may be up to \$40,000.00. Such authorization may be granted on each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.



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

**School Purchasing Programs (Continued)**

**Contracts and Agreements Requiring Advertisement for Bids (Continued)**

b. Commencing in the fifth year after the year in which P.L. 1999 c. 440 takes effect, and every five years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount and the higher threshold amount which the board of education is permitted to establish as set forth in subsection a. of this section or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as that term is defined in N.J.S.A. 18A:18A-2 and shall round the adjustment to the nearest \$1,000.00. The Governor shall notify all local school districts of the adjustment no later than June 1 of every fifth year. The adjustment shall become effective on July 1 of every year in which it is made. Any contract made pursuant to this section may be awarded for a period of 24 consecutive months, except that contracts for professional services pursuant to paragraph (1) of subsection a. of N.J.S.A. 18A:18A-5 may be awarded for a period not exceeding 12 consecutive months."

N.J.S.A. 18A:18A-4 states, "Every contract for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the board of education to the lowest responsible bidder after public advertising for bids and bidding therefor, except as is provided otherwise in this chapter or specifically by any other law.

The board of education may, by resolution approve by the majority of the board of education and subject to subsections b. and c. of this section, disqualify a bidder who would otherwise be determined to be the lowest responsible bidder, if the board of education finds that it has had negative prior experience with the bidder."

Effective July 1, 2020, the bid threshold in accordance with N.J.S.A. 18A:18A-3(a) and (c) is \$32,000.00. In accordance with N.J.S.A. 40A:11-9 (b) the bid threshold for all purchases made by the District's qualified purchasing agent is \$44,000.00. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18:39-3 is currently \$19,600.00.

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.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies; the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

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

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

**School Purchasing Programs (Continued)**

**Contracts and Agreements Requiring Advertisement for Bids (Continued)**

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

The system of records did not provide for an accumulation of purchases for which the School Board used contracts entered into by the State Department of Purchase and Property pursuant to Ch. 114, P.L. 1977, therefore, the extent of such purchases could not reasonably be ascertained. Our audit did reveal however, that the District did make purchases under State contracts and cooperative purchasing agreements.

**School Food Service**

**PUBLIC HEALTH EMERGENCY**

In accordance with the Governor's Declaration of Emergency pertaining to the public health emergency, all Public, Charter and 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 (SFAs) were required to institute alternate procedures to provide meals to eligible students during the period of school closures.

During 2020-2021 the public health emergency was still applicable. As a result, SFAs were required to provide meals in accordance with the regulations governing the National School Nutrition Seamless Summer Option (SSO) or the Summer Food Service Program.

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 all children throughout the age of 18, as well as persons over 18 with disabilities as defined in the regulations.

The financial transactions and statistical records of the school food service fund were reviewed. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis.

The number of meals claimed for reimbursement was verified against sales and meal count records. As part of the claims review process the edit check worksheet was completed. Reimbursement vouchers were timely filed, and meals claimed agreed with meal count records.

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served did not exceed the number of valid applications on file, times the number of operating days, on a school by school basis. The free and reduced priced meal policy is uniformly administered throughout the School system. The required verification procedures for free and reduced price applications were completed and available for review.

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

**School Food Service (Continued)**

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 Board is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34 and 19-1 through 19-4.1. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service.

The SFA recorded and maintained separate supporting documentation for additional costs (food, supplies, transportation, etc) applicable to the implementation of the COVID-19 meal service under SSO or SFSP program requirements.

Cash receipts and bank records were reviewed for timely deposit.

National Food Distribution Commodities were received and an inventory was maintained on a first-in, first-out basis.

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 B.

**2021-01 Finding:** Net cash resources exceeded three months average expenditures.

**2021-01 Recommendation:** Appropriate action be taken to ensure that net cash resources of the Food Service Fund do not exceed (3) months average expenditures.

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. return an operating profit of at least \$40,000. The operating 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.

We inquired of management about the public health emergency procedures/practices that the SFA instituted to provide meals to all 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. We also inquired if the FSMC received a loan in accordance with the payroll protection plan and whether the funds were used to pay for costs applicable to the Food Service Programs. We also inquired if the PPP loan was subsequently forgiven and the FSMC refunded or credited the applicable amounts to the SFA.

## **AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS – FINANCIAL AND COMPLIANCE**

### **Student Body Activities**

The records for the Student Body Activities were maintained in satisfactory condition.

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

Our audit procedures included a test of information reported in the October 15, 2020 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, and low-income. We also performed a review of the district procedures related to its completion. The information on the A.S.S.A. was compared to the district 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 had written procedures for the recording of student enrollment.

### **Pupil Transportation**

Our audit procedures included a test of on-roll status reported in the 2020-2021 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 included a review of transportation related contracts and purchases. Based on our review, the district complied with 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.

### **Facilities and Capital Assets**

Our procedures included a review of the transfer of local funds from the general fund or from the capital reserve account and awarding of contracts for eligible facilities construction.

### **Testing for Lead of All Drinking Water in Educational Facilities**

The school district adhered to 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.

The school district submitted the annual Statement of Assurance to the Department of Education, pursuant to N.J.A.C. 6A:26-12.4(g).

### **Follow-Up Prior Year's Audit Findings**

In accordance with *Government Auditing Standards*, our procedures included a review of the prior year audit recommendations. There were no prior year audit findings.

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

**Recommendations**

**Administrative Practices and Procedures**

None

**Financial Planning, Accounting and Reporting**

None

**School Purchasing Program**

None

**School Food Service**

**2021-01 Recommendation:** Appropriate action be taken to ensure that net cash resources of the Food Service Fund do not exceed (3) months average expenditures.

**Student Body Activities**

None

**Application for State School Aid**

None

**Pupil Transportation**

None

**Facilities and Capital Assets**

None

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

None

**Prior Year's Findings/Recommendations**

None

BOROUGH OF MANVILLE SCHOOL DISTRICT  
SCHEDULE OF MEAL COUNT ACTIVITY  
FOOD SERVICE FUND  
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM- FEDERAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>PROGRAM</u>	<u>MEAL CATEGORY</u>	<u>MEALS CLAIMED</u>	<u>MEALS TESTED</u>	<u>MEALS VERIFIED</u>	<u>DIFFERENCE</u>	<u>RATE</u>	<u>OVER/ (UNDER) CLAIM</u>
National School Lunch Program	Free	160,892	56,312	56,312	-0-	3.530	-0-
National School Lunch Program	HHFKA	160,892	56,312	56,312	-0-	0.070	-0-
National School Lunch Program	Snacks	29,954	10,484	10,484	-0-	0.960	-0-
School Breakfast Program- Severe	Free	107,340	37,569	37,569	-0-	2.260	-0-
<u>Grand Total</u>		<u>459,078</u>	<u>160,677</u>	<u>160,677</u>	<u>-0-</u>		<u>-0-</u>

**BOROUGH OF MANVILLE SCHOOL DISTRICT  
NET CASH RESOURCE SCHEDULE - FOOD SERVICE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>Net Cash Resources:</u>		Food Service B - 4/5
<b>CAFR</b>	<b>*</b>	
	<b>Current Assets</b>	
B-4	Cash & Cash Equiv.	\$238,504.37
B-4	Due from Other Gov'ts	
B-4	Accounts Receivable	236,418.12
B-4	Prepaid Expenses	
	<b>Current Liabilities</b>	
B-4	Less Accounts Payable	(66,041.39)
B-4	Less Accruals	
B-4	Less Due to Other Funds	
B-4	Less Unearned Revenue	<u>(7,351.93)</u>
<b>Net Cash Resources</b>		<b><u>\$401,529.17 (A)</u></b>

Net Adj. Total Operating Expense:

B-5	Tot. Operating Exp.	\$777,161.88
B-5	Less Depreciation	<u>(1,249.31)</u>
	<b>Adj. Tot. Oper. Exp.</b>	<b><u>\$775,912.57 (B)</u></b>

Average Monthly Operating Expense:

B / 10	<u>\$77,591.26 (C)</u>
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Three times monthly Average:

3 X C	<u>\$232,773.77 (D)</u>
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TOTAL IN BOX A	<u>\$401,529.17</u>
LESS TOTAL IN BOX D	<u>(\$232,773.77)</u>
<b>NET</b>	<b><u>\$168,755.40</u></b>

**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.

BOROUGH OF MANVILLE SCHOOL DISTRICT  
 SCHEDULE OF AUDITED ENROLLMENTS  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 ENROLLMENT AS OF OCTOBER 15, 2020

	2021-22 Application for State School Aid						Sample for Verification						Private School for Handicapped																			
	Reported on A.S.S.A. as on Roll			Reported on 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 Verification			Sample Errors							
	Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared			
1/2 Day Pre Kindergarten:	22			22			0			8			8			0																
Full Day Kindergarten	75			75			0			10			10			0																
One	114			114			0			15			15			0																
Two	87			87			0			10			10			0																
Three	99			99			0			16			16			0																
Four	94			94			0			15			15			0																
Five	101			101			0			16			16			0																
Six	96			96			0			15			15			0																
Seven	115			115			0			17			17			0																
Eight	93			93			0			15			15			0																
Nine	92	8		92	8		0	0		16	2		16	2		0	0															
Ten	84	7		84	7		0	0		15	2		15	2		0	0															
Eleven	81	1		81	1		0	0		17	1		17	1		0	0															
Twelve	91	1		91	1		0	0		15	1		15	1		0	0															
Subtotal	1,244	17		1,244	17		0	0		200	6		200	6		0	0															
SpEd Elementary	103			103			0			21			21			0																
SpEd Middle School	68			68			0			22			22			0																
SpEd High School	79	6		79	6		0	0		21	3		21	3		0	0															
Subtotal	250	6		250	6		0	0		64	3		64	3		0	0															
Totals	1,494	23		1,494	23		0	0		264	9		264	9		0	0															
Percentage							0.00%									0.00%																0.00%



BOROUGH OF MANVILLE SCHOOL DISTRICT  
 SCHEDULE OF AUDITED ENROLLMENTS  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 ENROLLMENT AS OF OCTOBER 15, 2020

	Low Income			Sample for Verification			Resident ELL, Low Income			Sample for Verification		
	Reported on A.S.S.A. as Low Income	Reported on Workpapers as Low Income	Sample Selected from Workpapers	Verified to Application and Register	Sample Selected from Workpapers	Errors	Reported on A.S.S.A. as Low Income	Reported on Workpapers as LEP Low Income	Sample Selected from Workpapers	Verified to Application and Register	Sample Selected from Workpapers	Errors
Full Day Kindergarten	29	29	10	10	0	0	5	5	4	4	0	0
One	53	53	13	13	0	0	3	3	2	2	0	0
Two	40	40	12	12	0	0	3	3	2	2	0	0
Three	36	36	12	12	0	0	6	6	5	5	0	0
Four	52	52	14	14	0	0	10	10	8	8	0	0
Five	45	45	13	13	0	0	4	4	3	3	0	0
Six	42	42	12	12	0	0	2	2	2	2	0	0
Seven	52	52	13	13	0	0	6	6	5	5	0	0
Eight	41	41	12	12	0	0	4	4	3	3	0	0
Nine	37	37	10	10	0	0	3	3	2	2	0	0
Ten	33.5	33.5	10	10	0	0	4	4	3	3	0	0
Eleven	23.5	23.5	10	10	0	0	3	3	2	2	0	0
Twelve	31.5	31.5	10	10	0	0	2	2	2	2	0	0
Subtotal	515.5	515.5	151	151	0	0	55	55	43	43	0	0
SpEd Elementary	50	50	21	21	0	0	5	5	3	3	0	0
SpEd Middle School	37	37	14	14	0	0	0	0	0	0	0	0
SpEd High School	38.5	38.5	11	11	0	0	0	0	0	0	0	0
Subtotal	125.5	125.5	46	46	0	0	5	5	3	3	0	0
Totals	641	641	197	197	0	0	60	60	46	46	0	0
Percentage Error					0.00%						0.00%	0.00%

Transportation

	Reported on DRTS by DOE	Reported on DRTS by District	Tested	Verified	Errors
Reg. Public Schools, col.1	17	17	15	15	0
Transported - Non-Public, col.3	0	0	0	0	0
Reg. - SpEd, Col.4	17	17	15	15	0
Special Ed Spec, col.6	11	11	9	9	0
Totals	45	45	39	39	0
Percentage Error					0.00%

BOROUGH OF MANVILLE SCHOOL DISTRICT  
 SCHEDULE OF AUDITED ENROLLMENTS  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 ENROLLMENT AS OF OCTOBER 15, 2020

	Resident ELL NOT Low Income			Sample for Verification		
	Reported on A.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Kindergarten	1	1	0	1	1	0
One	9	9	0	8	8	0
Two	4	4	0	3	3	0
Three	6	6	0	5	5	0
Four	0	0	0	0	0	0
Five	1	1	0	1	1	0
Six	2	2	0	2	2	0
Seven	0	0	0	0	0	0
Eight	1	1	0	1	1	0
Nine	0	0	0	0	0	0
Ten	2	2	0	2	2	0
Eleven	7	7	0	6	6	0
Twelve	2	2	0	2	2	0
Subtotal	35	35	0	31	31	0
SpEd Elementary	2	2	0	1	1	0
SpEd Middle School	0	0	0	0	0	0
SpEd High School	0	0	0	0	0	0
Subtotal	2	2	0	1	1	0
Totals	37	37	0	32	32	0
Percentage Error			0.00%			0.00%

BOROUGH OF MANVILLE SCHOOL DISTRICT  
SCHEDULE OF CALCULATION OF EXCESS SURPLUS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

REGULAR DISTRICT

SECTION 1

4% Calculation of Excess Surplus

2020 - 2021 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ <u>27,986,730.42</u>	
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	<u>904,032.73</u>	
Transfer from Capital Reserve to Capital Projects Fund	<u>                    </u>	
Transfer from General Fund to SRF for PreK- Regular	<u>                    </u>	
Transfer from General Fund to SRF for PreK- Inclusion	<u>65,924.40</u>	
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ <u>4,409,050.02</u>	
Assets acquired under Capital Leases	<u>                    </u>	
Adjusted 2020 - 2021 General Fund Expenditures		\$ <u>24,547,637.53</u>
4% of Adjusted 2020 - 2021 General Fund Expenditures		\$ <u>981,905.50</u>
Greater of line above or \$250,000.00		\$ <u>981,905.50</u>
Increased by: Allowable Adjustment		\$ <u>257,987.00</u>
Maximum Unreserved/Undesignated Fund Balance		\$ <u><u>1,239,892.50</u></u>

SECTION 2

Total General Fund - Fund Balances @ 6-30-21	\$ <u>6,518,286.78</u>	
Decreased by:		
Year-end Encumbrances	\$ <u>424,962.29</u>	
Legally Restricted-Designated for		
Subsequent Year's Expenditures	\$ <u>                    </u>	
Semi Supplemental FFCRA- Designated for		
Subsequent Year's Expenditures	\$ <u>6,088.23</u>	
Legally Restricted-Excess Surplus-Designated for		
Subsequent Year's Expenditures	\$ <u>335,000.00</u>	
Other Restricted Fund Balances:		
Unemployment Compensation	\$ <u>17,550.52</u>	
Capital Reserve	\$ <u>3,979,027.24</u>	
Assigned Fund Balance - Unreserved-Designated for		
Subsequent Year's Expenditures	\$ <u>145,766.00</u>	
Total Unassigned Fund Balance		\$ <u>1,609,892.50</u>

SECTION 3

Restricted Fund Balance-Excess Surplus	\$ <u>370,000.00</u>
<u>Recapitulation of excess surplus as of June 30, 2021</u>	
Reserved Excess Surplus - Designated for Subsequent Year's Expenditures	\$ <u>335,000.00</u>
Reserved Excess Surplus	\$ <u>370,000.00</u>
Total Excess Surplus	\$ <u>705,000.00</u>
<u>Detail of Allowable Adjustments</u>	
Extraordinary Aid	\$ 257,987.00
	<u>257,987.00</u>
	\$ <u>257,987.00</u>

