

Auditor's Management Report

for the

*Township of Union
School District*

in the

*County of Union
New Jersey*

for the

*Fiscal Year Ended
June 30, 2021*

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

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INDEPENDENT AUDITOR'S REPORT

Honorable President and Members
of the Board of Education
Township of Union School District
County of Union
Union, New Jersey 07083

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 Township of Union School District in the County of Union for the year ended June 30, 2021, and have issued our report dated February 4, 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 Township of Union School District, County of Union, 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. 962

February 4, 2022

Independent Auditor's Management Report of 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 Township of Union Board of Education, and the records of the various funds under the auspices of the Board of Education.

ADMINISTRATIVE PRACTICES AND PROCEDURES

Insurance (N.J.S.A. 18A:17-26, 18A: 17-32)

Insurance coverage was carried in the amounts as detailed in the District's ACFR (See Exhibit "J-20").

Official Bonds

<u>NAME</u>	<u>POSITION</u>	<u>AMOUNT OF BONDS</u>
Jennifer Semler	Treasurer of School Monies	\$530,000
Yolanda Koon	Board Secretary/School Business Administrator	\$470,000

There is a Public Employees' Faithful Performance Blanket Position Bond with American Zurich Insurance Company covering all other employees with coverage of \$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-23A-17.1(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 or supporting documentation.

Payroll Account

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.

Independent Auditor's Management Report of Administrative Findings - Financial and Compliance

Payroll Account (Continued)

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.

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

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, Liability (Current) for Accounts Payable

A review of outstanding issued purchase orders was made as of June 30, for goods not yet received or services not yet rendered and it was determined that no blanket purchase orders were included in the balance of the reserve for encumbrances. Also, unpaid purchase orders included in the balance of accounts payable were reviewed for propriety and to determine that goods were received and services were rendered, as of June 30.

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 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 records maintained by the Treasurer of School Monies.

Treasurer's Records

The records maintained by the Treasurer were in satisfactory condition.

**Independent Auditor's Management Report of Administrative
Findings - Financial and Compliance**

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

The E.S.S.A./NCLB financial exhibits are contained within the Special Revenue Section of the ACFR. This section of the ACFR documents the financial position pertaining to projects under Title I and VI of the Elementary and Secondary Education Act as amended and reauthorized.

Other Special Federal and State Projects

The District's Special Projects were approved as listed on Schedule A and Schedule B located in the ACFR.

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 ACFR. This section of the ACFR 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.

T.P.A.F. Reimbursement to the State for Federal Salary Expenditures

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 90 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement. No exceptions were noted.

**Independent Auditor's Management Report of Administrative
Findings - Financial and Compliance**

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 \$32,000.00, 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. (pending before the Legislature as section 15 of this bill) 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 \$44,000.00. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.

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.

**Independent Auditor's Management Report of Administrative
Findings - Financial and Compliance**

SCHOOL PURCHASING PROGRAMS (CONTINUED)

Contracts and Agreements Requiring Advertisement for Bids (Continued)

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 and thereafter, the bid thresholds in accordance with N.J.S.A. 18A:18A-3(a) are \$44,000.00 (with a Qualified Purchasing Agent), \$32,000.00 (without a Qualified Purchasing Agent), respectively. 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.

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.

Independent Auditor's Management Report of Administrative Findings - Financial and Compliance

FOOD SERVICE FUND

COVID – 19 EMERGENCY

In accordance with the Governor's Declaration of Emergency pertaining to the COVID 19 Virus 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 (SFA) were required to institute alternate procedures to provide meals to Free and Reduced Price eligible students during the period of school closures.

During 2020-2021 the public health emergency was still applicable. As a result, School Food Authorities (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 (SFSP) option.

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.

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 students during the emergency.

The financial transactions and statistical records of the school food service fund were reviewed. The financial accounts, meal count records were reviewed on a test-check basis. No exceptions were noted.

Cash receipts and bank records were reviewed for timely deposit. No exceptions noted.

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. No exceptions were noted.

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.

The district utilizes a food service management company (FSMC) and is depositing and expending monies in accordance with N.J.S.A. 18A:17-34 and 19-1 through 19-4.1. Provisions of the FSMC contract/addendum were reviewed and audited.

Independent Auditor's Management Report of Administrative Findings - Financial and Compliance

FOOD SERVICE FUND (CONTINUED)

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.

Net cash resources did exceed three months average expenditures.

Finding 2021-001- Net cash resources exceeded three months average expenditures.

Recommendation 2021-001- That appropriate action be taken to ensure that net cash resources of the Food Service Account do not exceed (3) months average expenditures.

Time sheets were reviewed and labor costs verified. Payroll records were maintained on all School Food Service employees. No exceptions were noted.

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 claims were submitted in a timely manner. No exceptions were noted.

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. No exceptions were noted.

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 charges in fund net position (ACFR exhibit B-5) does separate program and non-program revenue and program and non-program costs of goods sold.

We also 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. The loan is still being reviewed for forgiveness at this time.

STUDENT BODY ACTIVITIES

The following exceptions were noted during our review of the student activity funds.

**Independent Auditor's Management Report of Administrative
Findings - Financial and Compliance**

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, low-income and bilingual. We also performed a review of the district procedures related to its completion. 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 procedures for the recording of student enrollment data.

PUPIL TRANSPORTATION

Our audit procedures included a test of on roll status reported in the 2020-21 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with the following 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 review of the SDA grant agreement for consistency with recording SDA revenue, transfer of local funds from the general fund or from the capital reserve account, and awarding of contracts for eligible facilities construction. The following exceptions were noted.

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).

**Independent Auditor's Management Report of Administrative
Findings - Financial and Compliance**

FOLLOW-UP ON PRIOR YEAR'S FINDINGS

In accordance with Government Auditing Standards, our procedures included a review of the prior year audit recommendations.

Financial Planning, Accounting and Reporting

Finding 2020-001:

Condition: The District should keep an accurate analysis of the balance on deposit in the Payroll Agency Account.

Current Status: This condition has been corrected.

Finding 2020-002:

Condition: The Board of Education should designate someone to prepare and submit the compensation certification to the N.J. Department of Treasury as required by N.J.S.A. 18A:14.4.

Current Status: This condition has been corrected.

School Food Service

Finding 2020-003:

Condition: The District should update their unpaid lunch receivable with the Food Service Management company to pursue collection of the outstanding balances.

Current Status: This condition has been corrected.

Student Body Activities

Finding 2020-004:

Condition: The District continue to communicate District-wide policies and procedures for all student activity funds to ensure they are adhered to.

Current Status: This condition has been corrected.

**Independent Auditor's Management Report of Administrative
Findings - Financial and Compliance**

FOLLOW-UP ON PRIOR YEAR'S FINDINGS (CONTINUED)

Pupil Transportation

Finding 2020-005:

Condition: The District should establish procedures that will only report students that qualify for transportation needs.

Current Status: This condition has been corrected.

Facilities and Capital Assets

Finding 2020-006:

Condition: That capital lease purchases be properly added to the Capital Asset Inventory.

Current Status: This condition has been corrected.

Independent Auditor's Management Report of Administrative Findings - Financial and Compliance

RECOMMENDATIONS

Administrative Practices and Procedures

None

Financial Planning, Accounting and Reporting

None

School Purchasing Program

None

School Food Service

Recommendation 2021-001- That appropriate action be taken to ensure that net cash resources of the Food Service Account 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

SCHEDULE OF MEAL COUNT ACTIVITY
TOWNSHIP OF UNION SCHOOL DISTRICT
FOOD SERVICE FUND

TOWNSHIP OF UNION SCHOOL DISTRICT
FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM- FEDERAL
ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>PROGRAM</u>	<u>MEAL</u> <u>CATEGORY</u>	<u>MEALS</u> <u>CLAIMED</u>	<u>MEALS</u> <u>TESTED</u>	<u>MEALS</u> <u>VERIFIED</u>	<u>DIFFERENCE</u>	<u>RATE (a)</u>	<u>(OVER)</u> <u>UNDER</u> <u>CLAIM (b)</u>
Summer Food Service Program for Children- Lunch	Free	97,909	28,538	28,538	0	4.0875	0.00
Summer Food Service Program for Children- Lunch	Free	234,182	47,507	47,507	0	4.25	0.00
	TOTAL	<u>332,091</u>	<u>76,045</u>	<u>76,045</u>			<u>0.00</u>
Summer Food Service Program for Children- Breakfast	Free (Sept-Dec)	97,449	28,365	28,365	0	2.33	0.00
Summer Food Service Program for Children- Breakfast	Free (Jan-June)	234,182	47,507	47,507	0	2.415	0.00
	TOTAL	<u>331,631</u>	<u>75,872</u>	<u>75,872</u>			<u>0.00</u>
Total Net Overclaim (Underclaim)							<u><u>0.00</u></u>

TOWNSHIP OF UNION SCHOOL DISTRICT
SCHEDULE OF NET CASH RESOURCES
FOOD SERVICE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

ACFR	*	Current Assets	
B-4		Cash & Cash Equiv.	\$442,768
B-4		Due from Other Gov'ts	
B-4		Accounts Receivable	548,916
B-4		Prepaid Expenses	
ACFR		Current Liabilities	
B-4		Less Accounts Payable	(52,538)
B-4		Less Accruals	
B-4		Less Due to Other Funds	(30,596)
B-4		Less Unearned Revenue	<u>(148,147)</u>
		Net Cash Resources	<u><u>\$760,404</u></u> (A)

Net Adj. Total Operating Expense:

B-5		Tot. Operating Exp.	\$2,008,910
B-5		Less Depreciation	<u>(77,037)</u>
		Adj. Tot. Oper. Exp.	<u><u>\$1,931,873</u></u> (B)

Average Monthly Operating Expense:

B / 10	<u><u>\$193,187</u></u> (C)
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Three times monthly Average:

3 X C	<u><u>\$579,562</u></u> (D)
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TOTAL IN BOX A	<u>\$760,404</u>
LESS TOTAL IN BOX D	<u>\$579,562</u>
NET	<u><u>\$180,842</u></u>

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.

**UNION TOWNSHIP 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		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	
Half Day Pre-School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Full Day Pre-School	266	0	266	0	0	0	12	0	12	0	0	0	0	0	0	0	0	0	0
Full Day Kindergarten	403	0	403	0	0	0	17	0	17	0	0	0	0	0	0	0	0	0	0
One	431	0	431	0	0	0	19	0	19	0	0	0	0	0	0	0	0	0	0
Two	451	0	451	0	0	0	20	0	20	0	0	0	0	0	0	0	0	0	0
Three	428	0	428	0	0	0	19	0	19	0	0	0	0	0	0	0	0	0	0
Four	433	0	433	0	0	0	19	0	19	0	0	0	0	0	0	0	0	0	0
Five	453	0	453	0	0	0	20	0	20	0	0	0	0	0	0	0	0	0	0
Six	462	0	462	0	0	0	20	0	20	0	0	0	0	0	0	0	0	0	0
Seven	482	0	482	0	0	0	21	0	21	0	0	0	0	0	0	0	0	0	0
Eight	490	0	490	0	0	0	21	0	21	0	0	0	0	0	0	0	0	0	0
Nine	448	0	448	0	0	0	20	0	20	0	0	0	0	0	0	0	0	0	0
Ten	441	1	441	1	0	0	19	0	19	0	0	0	0	0	0	0	0	0	0
Eleven	454	3	454	3	0	0	20	0	20	0	0	0	0	0	0	0	0	0	0
Twelve	457	9	457	9	0	0	20	0	20	0	0	0	0	0	0	0	0	0	0
Subtotal	6,099	13	6,099	13	0	0	267	0	267	0	0	0	0	0	0	0	0	0	0
SpEd Elementary (PK-5)	401	0	401	0	0	0	17	0	17	0	0	0	0	0	0	0	0	0	0
SpEd Middle School (6-8)	269	0	269	0	0	0	12	0	12	0	0	0	0	0	0	0	0	0	0
SpEd High School	344	17	344	17	0	0	16	0	16	0	0	0	0	0	0	0	0	0	0
Subtotal	1014	17	1014	17	0	0	45	0	45	0	0	0	0	0	0	0	0	0	0
Totals	7,113	30	7,113	30	0	0	312	0	312	0	0	0	0	0	0	0	0	0	0
Percentage	0.00%																		

**UNION TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2020**

	Resident 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	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A. as ELL Low Income	Reported on Workpapers as ELL Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Kindergarten	86	86	0	10	10	0	2	2	0	2	2	0
One	157	157	0	16	16	0	26	26	0	17	17	0
Two	179	179	0	19	19	0	23	23	0	14	14	0
Three	195	195	0	20	20	0	26	26	0	17	17	0
Four	179	179	0	18	18	0	20	20	0	12	12	0
Five	200	200	0	20	20	0	13	13	0	8	8	0
Six	188	188	0	19	19	0	6	6	0	4	4	0
Seven	197	197	0	20	20	0	9	9	0	6	6	0
Eight	206	206	0	20	20	0	4	4	0	2	2	0
Nine	199	199	0	20	20	0	17	17	0	11	11	0
Ten	184	184	0	19	19	0	8	8	0	5	5	0
Eleven	191	191	0	19	19	0	13	13	0	8	8	0
Twelve	177.5	177.5	0	18	18	0	8	8	0	5	5	0
Subtotal	2338.5	2338.5	0	238	238	0	175	175	0	111	111	0
SpEd Elementary	173	173	0	16	16	0	13	13	0	8	8	0
SpEd Middle School	142	142	0	13	13	0	3	3	0	1	1	0
SpEd High School	194	194	0	19	19	0	3	3	0	2	2	0
Subtotal	508.5	508.5	0	48	48	0	19	19	0	11	11	0
Totals	2847	2847	0	286	286	0	194	194	0	122	122	0
Percentage Error			0.00%			0.00%			0.00%			0.00%

	Transportation		
	Reported on DRTS by DOE	Reported on DRTS by District	Errors
Reg Public Schools, col.1	1102	1102	0
Transported - Non-Public, col.2	95	95	0
Nonpublic - All, col.3	313	313	0
Reg - SpEd, col.4	36	36	0
Special Ed Spec, col.6	333	333	0
Totals	1879	1879	0
Percentage Error			0.00%

**UNION TOWNSHIP 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.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
Half Day Pre-School	0	0	0	0	0	0
Full Day Pre-School	0	0	0	0	0	0
Full Day Kindergarten	6	6	0	8	8	0
One	16	16	0	11	11	0
Two	16	16	0	11	11	0
Three	8	8	0	6	6	0
Four	6	6	0	5	5	0
Five	3	3	0	2	2	0
Six	4	4	0	3	3	0
Seven	3	3	0	2	2	0
Eight	6	6	0	4	4	0
Nine	5	5	0	3	3	0
Ten	7	7	0	5	5	0
Eleven	3	3	0	2	2	0
Twelve	6	6	0	4	4	0
Subtotal	<u>89</u>	<u>89</u>	<u>0</u>	<u>66</u>	<u>66</u>	<u>0</u>
SpEd Elementary	9	9	0	5	5	0
SpEd Middle School	0	0	0	0	0	0
SpEd High School	3	3	0	2	2	0
Subtotal	<u>12</u>	<u>12</u>	<u>0</u>	<u>7</u>	<u>7</u>	<u>0</u>
Totals	<u>101</u>	<u>101</u>	<u>0</u>	<u>73</u>	<u>73</u>	<u>0</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

UNION TOWNSHIP 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 ACFR, Ex. C-1	\$ 152,689,516.34	
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	330,000.00	
Transfer from Capital Reserve to Capital Projects Fund	_____	
Transfer from General Fund to SRF for PreK	270,582.00	
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ 24,241,675.90	
Assets acquired under Capital Leases	268,750.00	
Adjusted 2020 - 2021 General Fund Expenditures		\$ 128,779,672.44
4% of Adjusted 2020 - 2021 General Fund Expenditures		\$ 5,151,186.90
Greater of line above or \$250,000.00		\$ 5,151,186.90
Increased by: Allowable Adjustment		\$ 2,123,037.00
Maximum Unreserved/Undesignated Fund Balance		\$ 7,274,223.90

SECTION 2

Total General Fund - Fund Balances @ 06/30/2021	\$ 15,273,494.87	
Decreased by:		
Year-end Encumbrances	\$ 578,079.10	
Legally Restricted-Designated for Subsequent Year's Expenditures	\$ _____	
Legally Restricted-Excess Surplus-Designated for Subsequent Year's Expenditures	\$ 1,692,313.00	
Other Restricted Fund Balances:		
Emergency Reserve	\$ 725,000.00	
Maintenance Reserve	\$ 950,000.00	
Capital Reserve	\$ 1,362,002.26	
Reserve for Unemployment Claims	\$ 1,390,082.12	
Assigned - FFCRA/SEMI - Designated Subs. Yrs. Exp	\$ 17,660.08	
Assigned Fund Balance - Unreserved-Designated for Subsequent Year's Expenditures	\$ _____	
Total Unassigned Fund Balance		\$ 8,558,358.31

SECTION 3

Restricted Fund Balance-Excess Surplus \$ 1,284,134.41

Recapitulation of excess surplus as of June 30, 2021

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures \$ 1,692,313.00

Reserved Excess Surplus \$ 1,284,134.41

Total Excess Surplus \$ 2,976,447.41

Detail of Allowable Adjustments

Extraordinary Aid \$ 2,015,833.00

Additional Non-Public School Transportation Aid 107,204.00

\$ 2,123,037.00

