

***CENTRAL JERSEY COLLEGE PREP CHARTER SCHOOL***

***AUDITOR'S MANAGEMENT REPORT***

***FISCAL YEAR ENDED JUNE 30, 2021***

***Barre & Company LLC***  
***Certified Public Accountants & Consultants***

# CENTRAL JERSEY COLLEGE PREP CHARTER SCHOOL

## AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS FINANCIAL, COMPLIANCE AND PERFORMANCE

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**BARRE & COMPANY LLC**  
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**Report of Independent Auditors**


Honorable President and  
Members of the Board of Trustees  
Central Jersey College Prep Charter School  
County of Somerset, 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 Trustees of the Central Jersey College Prep Charter School in the County of Somerset for the year ended June 30, 2021, and have issued our report thereon dated February 2, 2022.

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 Central Jersey College Prep Charter School Board of Trustees' management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

  
BARRE & COMPANY LLC  
Certified Public Accountants  
Public School Accountants

  
Richard M. Barre  
Public School Accountant  
PSA Number CS-O1181

February 2, 2022

## **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 Trustees, and the records of the various funds under the auspices of the Board of Trustees.

### **Administrative Practices and Procedures**

#### Insurance

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

#### Official Bonds (N.J.S.A. 18A:17-26, 18A:17-32, 18A:13-13)

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Fatih Kayalar	Board Secretary	\$200,000.00

Adequate coverage is in effect with a duly authorized insurance company to cover all employees in connection with the faithful performance of their duties.

#### Tuition Charges

A review of financial statements indicated that the Charter School charged no tuition for any student attending the Charter School and all proceeds for a before/after school program were accounted for in an Enterprise Fund.

### **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 designee in the Charter School and were certified by the President of the Board, the Board Secretary/Business Administrator, and the Chief School Administrator.

## **Administrative Findings – Financial, Compliance and Performance**

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

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

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

### 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 exceptions were noted during our review.

### 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 the 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, a transaction error rate of 1.90% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

#### **A. General Classification Findings**

No exceptions or discrepancies were noted in the general classification of expenditures.

#### **B. Administrative Classification Findings**

No exceptions or discrepancies were noted in the administrative classification of expenditures

### Board Secretary's Records

Our review of the financial and accounting records maintained by the business office disclosed no exceptions or discrepancies.

### Treasurer's Records

There were no items noted during our review of the records of the Treasurer.

### 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./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.

## **Administrative Findings – Financial, Compliance and Performance**

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

The study of compliance for E.S.E.A. did not indicate any areas of noncompliance and/or questionable cost.

### Other Special Federal and/or State Projects

The Charter School'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 the 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 the special projects did not indicate any areas of noncompliance.

### T.P.A.F. Reimbursement

Our audit procedures included a test of the biweekly reimbursements (electronic, but Charter Schools can print out the DOENET screen for an auditor) filed with the Department of Education for Charter School employees who are members of the Teacher's Pension and Annuity Fund. 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 (as of June 2007) is available on the website: <http://www.state.nj.us/dca/divisions/dlgs/programs/lpcl.html>.

Current statute is posted on the New Jersey Legislature website at:

[http://lis.njleg.state.nj.us/cgi-bin/om\\_isapi.dll?clientID=1319801&depth=2&expandheadings=off&headingswithhits=on&infobase=statutes.nfo&softpage=TOC\\_Frame\\_Pg42](http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=1319801&depth=2&expandheadings=off&headingswithhits=on&infobase=statutes.nfo&softpage=TOC_Frame_Pg42)

Auditors should refer to Section I, Chapter 5, Bids & Contracts/Purchasing for highlights of *N.J.S.A. 18A:18A-3* and 4.

Effective July 1, 2010 and thereafter, 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 \$18,300.

## **Administrative Findings – Financial, Compliance and Performance**

### **School Purchasing Programs (Continued)**

The Charter School board of trustees 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 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 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*.

### **School Food Service**

#### **PUBLIC HEALTH EMERGENCY**

In accordance with the Governor's Declaration of Emergency pertaining to the public health emergency 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 eligible students during the period of school closures.

During SY 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 school food service program was selected as a major federal program. 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. The charter school 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 Fixed Price or Non Competitive Emergency Procurement contract/addendum were reviewed and audited.

## **Administrative Findings – Financial, Compliance and Performance**

### **School Food Service (Continued)**

All vendor discounts, rebates, and credits from vendors and/or the FSMC were June 30, 2021 tracked and credited to the Food Service Account and reconciled to supporting documentation at least annually. Expenditures should be separately recorded as food, labor and other costs.

Vendor invoices were reviewed, and costs verified. 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 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. 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 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. The free and reduced price meal and free milk policy was reviewed for uniform administration throughout the school system. 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.

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.

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

No Exceptions Noted.

### **After Care**

The Charter School maintained an After Care program through its Enterprise Account, whereby the school provided supervisory services after school hours, for its students and their families. As per the prior year, while a separate bank account is not required for this operation, it has been recommended that the receipts and disbursements related to this business operation be separated out from the other Enterprise Programs, on all appropriate reports and statements. This has been effectively carried out by the "52" prefix designation, for all accounts pertaining to the After Care Program.

There were no exceptions noted in the After Care Program operation.



## **Administrative Findings – Financial, Compliance and Performance**

### **Student Body Activities**

During our review of the student activity funds, there were no items noted.

### **Enrollment Counts and Submissions to the Department**

Our audit procedures included a test of enrollment information reported on October 15, 2020 and the last day of school for on-roll, special education, bilingual and low-income.

### **Facilities and Capital Assets**

Our procedures included a 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.

### **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 or recommendations; therefore, no corrective action was necessitated.

### **Acknowledgment**

We received the complete cooperation of all the officials of the Charter School and we greatly appreciate the courtesies extended to the members of the audit team.

School Food Service

**SCHEDULE OF MEAL COUNT ACTIVITY**

**CENTRAL JERSEY COLLEGE PREP CHARTER SCHOOL**  
**FOOD SERVICE FUND**

**NUMBER FOR MEALS SERVED AND (OVER) UNDERCLAIM - FEDERAL**  
**ENTERPRISE FUND**  
**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 (Regular Rate)	Paid		-	-	-	-	\$ -
	Reduced		-	-	-	-	-
	Free	40,057	8,011	8,011	-	3.51	-
	<b>TOTAL</b>	<u>40,057</u>	<u>8,011</u>	<u>8,011</u>	<u>-</u>		<u>-</u>
National School Lunch (High Rate) <b>NOT BROKEN DOWN</b>	HHFKA - PB Lunch Only	40,057			-	0.07	\$ -
	<b>TOTAL</b>	<u>40,057</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
School Breakfast (Regular Rate)	Paid		-	-	-	-	\$ -
	Reduced		-	-	-	-	-
	Free	14,942	1,494	1,494	-	1.89	-
	<b>TOTAL</b>	<u>14,942</u>	<u>1,494</u>	<u>1,494</u>	<u>-</u>		<u>\$ -</u>
<b>TOTAL NET OVERCLAIM</b>							<u><u>\$ -</u></u>

School Food Service

**SCHEDULE OF MEAL COUNT ACTIVITY**  
**CENTRAL JERSEY COLLEGE PREP CHARTER SCHOOL**  
**FOOD SERVICE FUND**  
**NUMBER FOR MEALS SERVED AND (OVER) UNDERCLAIM - STATE**  
**ENTERPRISE FUND**  
**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>
State Reimbursement - National School Lunch (Regular Rate)	Paid		-	-	-		\$ -
	Reduced		-	-	-		-
	Free	40,057	2,003	2,003	-	0.255	-
	TOTAL	<u>40,057</u>	<u>2,003</u>	<u>2,003</u>	<u>-</u>		<u>-</u>
TOTAL NET OVERCLAIM							<u>\$ -</u>

**SCHEDULE OF AUDITED ENROLLMENTS**

**CENTRAL JERSEY COLLEGE PREP CHARTER SCHOOL  
APPLICATION FOR CHARTER SCHOOL AID  
ENROLLMENT COUNT AS OF LAST DAY OF SCHOOL YEAR 2021**

Grades	Submission to DOE Reported on Roll	Sample												
		Reported on Workpapers	Verified Signed Registration Forms	Errors	Verified # Days Enrolled	Errors	Special Ed/ Bilingual	Verified Documentation	Errors	Verified # of Days Service Provided	Errors	Low Income	Verified Documentation	Errors
Kindergarten	94	47	47		47		-	-				6	6	
One	95	48	48		48		1	1	1		7	7	7	
Two	96	48	48		48		2	2	2		6	6	6	
Three	97	49	49		49		2	2	2		5	5	5	
Four	72	36	36		36		3	3	3		4	4	4	
Five	48	24	23	1	23	1	1	1	1		2	2	2	
Six	134	67	67		67		2	2	2		11	11	11	
Seven	111	56	56		56		5	5	5		12	12	12	
Eight	83	42	42		42		3	3	3		6	6	6	
Nine	51	26	26		26		1	1	1		7	7	7	
Ten	45	23	23		23		1	1	1		9	9	9	
Eleven	43	22	22		22		2	2	2		5	5	5	
Twelve	47	24	24		24		1	1	1		5	5	5	
Totals	1,016	508	507	1	507	1	24	24	24	-	85	85	85	-
Percentage				0.20%		0.20%				0.00%				0.00%

**SCHEDULE OF AUDITED ENROLLMENTS**

**CENTRAL JERSEY COLLEGE PREP CHARTER SCHOOL  
APPLICATION FOR CHARTER SCHOOL AID  
ENROLLMENT COUNT AS OF OCTOBER 15, 2020**

Grades	Submission to DOE Reported on Roll	Sample												
		Reported on Workpapers	Verified Signed Registration Forms	Errors	Verified # Days Enrolled	Errors	Special Ed/ Bilingual	Verified Documentation	Errors	Verified # of Days Service Provided	Errors	Low Income	Verified Documentation	Errors
Kindergarten	94	47	47	-	47	-	-	-	-	-	-	7	7	-
One	95	48	48	1	48	1	1	1	1	1	7	7	7	-
Two	96	48	48	2	48	2	2	2	2	2	6	6	6	-
Three	97	49	49	2	49	2	2	2	2	2	5	5	5	-
Four	72	36	36	3	36	3	3	3	3	3	4	4	4	-
Five	48	24	24	1	24	1	1	1	1	1	3	3	3	-
Six	134	67	67	2	67	2	2	2	2	2	11	11	11	-
Seven	111	56	56	5	56	5	5	5	5	5	13	13	13	-
Eight	83	42	42	4	42	4	4	4	4	4	6	6	6	-
Nine	51	26	26	1	26	1	1	1	1	1	8	8	8	-
Ten	45	23	23	2	23	2	2	2	2	2	10	10	10	-
Eleven	43	22	22	3	22	3	3	3	3	3	5	5	5	-
Twelve	47	24	24	1	24	1	1	1	1	1	5	5	5	-
Totals	1,016	508	508	-	508	-	27	27	-	27	-	90	90	-

Percentage 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%

## EXCESS SURPLUS CALCULATION

N.J.S.A. 18A:7F-7 requires that excess surplus for regular school districts and charter schools is calculated using 2% for June 30, 2005 and thereafter. Pursuant to P.L. 2007, c.62, the minimum was raised from \$100,000 to \$250,000, effective beginning with the year ending June 30, 2007.

Charter schools are not subject to the excess surplus limitations. Charter school auditors are required to document the calculation of excess surplus pursuant to N.J.S.A. 18A:7F-7 solely for the purpose of adherence to N.J.A.C. 6A:23A-22.4(e), which provides that a district board of education may petition the Commissioner to pay a lower per-pupil rate if the charter school spends "significantly less than budgeted and has accumulated a sizable surplus."

### CALCULATION:

Complete Sections 1 and 2. If the total of Section 2 is **greater** than the applicable portion of Section 1, enter the difference in Section 3. If the difference results in a negative, enter a zero in Section 3. The applicable sections are to be submitted as part of the Auditor's Management Report.

Note that beginning with the excess surplus calculation for the year ending June 30, 2012 the transfer to food services is no longer an adjustment (increase) to total general fund expenditures. This was first introduced in supporting documentation item 9 on page 123 of the 2011-12 Budget Guidelines and continues to apply to audited excess surplus at June 30, 2013.

**EXCESS SURPLUS CALCULATION**

**CENTRAL JERSEY COLLEGE PREP CHARTER SCHOOL**

**SECTION 1**

**A. 4% Calculation of Excess Surplus**

2020-21 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ 15,118,755 (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:	
Oh-Behalf TPAF Pension & Social Security	(1,612,447) (B2a)
Assets Acquired Under Capital Leases	<u>- (B2b)</u>
Adjusted 2020-21 General Fund Expenditures	<u>13,506,308 (B3)</u>
4% of Adjusted 2020-21 General Fund Expenditures	<u>270,126 (B4)</u>
Enter Greater of (B4) or \$250,000	270,126 (B5)
Increased by: Allowable Adjustment *	<u>- (K)</u>
Maximum Unassigned Fund Balance/Undesignated-Unreserved Fund Balance	<u>\$ 270,126 (M)</u>

**SECTION 2**

Total General Fund - Fund Balance @ 6/30/2021 (Per CAFR Budgetary Comparison Schedule C-1)	\$ 6,074,816 (C)
Decrease by:	
Year-end Encumbrances	(83,105) (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	- (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	- (C3)
Other Restricted Fund Balances ****	- (C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	<u>- (C5)</u>
Total Unassigned Fund Balance	<u>5,991,711 (U1)</u>

**SECTION 3**

Restricted Fund Balance - Excess Surplus ***	<u>\$ 5,721,585 (E)</u>
--	-------------------------

**Recapitulation of Excess Surplus as of June 30, 2021**

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ - (C3)
Reserved Excess Surplus ***	<u>5,721,585 (E)</u>
Total Excess Surplus	<u>5,721,585 (D)</u>

**Footnotes:**

**EXCESS SURPLUS CALCULATION**

**CENTRAL JERSEY COLLEGE PREP CHARTER SCHOOL**

\* Allowable adjustment to expenditures on line K must be detailed as follows. This adjustment line (as detailed below) is to be utilized when applicable for:

(H) Federal Impact Aid. The passage of P.L. 2015, c.46 amended N.J.S.A. 18A:7F-41 to permit a board of education to appropriate federal impact aid funds to establish or supplement a federal impact aid legal reserve in the general fund. Accordingly, the Federal Impact Aid adjustment to expenditures is limited to the portion of Federal Impact Aid Section 8002 and Section 8003 received during the fiscal year and recognized as revenue on the General Fund Budgetary Comparison Schedule, but not transferred to the Federal Impact Aid Reserve - General (8002 or 8003) by board resolution during June 1 to June 30 of the fiscal year under audit. Amounts transferred to the reserve are captured on line (C4);

(I) Sale and Lease-Back (Refer to the Audit Program Section II, Chapter 10);

(J1) Extraordinary Aid;

(J2) Additional Nonpublic School Transportation Aid;

(J3) Recognized Current Year School Bus Advertising Revenue; and

(J4) Family Crisis Transportation Aid.

Notes to auditor: Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid, Family Crisis Transportation Aid, and Additional Nonpublic School Transportation Aid.

**Detail of Allowable Adjustments**

Impact Aid	\$	-	(H)
Sale & Lease-Back		-	(I)
Extraordinary Aid		-	(J1)
Additional Nonpublic School Transportation Aid		-	(J2)
Current Year School Bus Advertising Revenue Recognized		-	(J3)
Family Crisis Transportation Aid		-	(J4)
		<hr/>	
Total Adjustments	\$	-	(K)

\*\* This amount represents the June 30, 2021 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

\*\*\* Amounts must agree to the June 30, 2021 CAFR and must agree to Audit Summary Worksheet Line 90030.

\*\*\*\* 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 Administration and Finance prior to September 30.

**Detail of Other Restricted Fund Balance**

Statutory restrictions:			
Approved unspent separate proposal	\$	-	
Sale/lease-back reserve		-	
Capital reserve		-	
Maintenance reserve		-	
Emergency reserve		-	
Tuition reserve		-	
School Bus Advertising 50% Fuel Offset Reserve - current year		-	
School Bus Advertising 50% Fuel Offset Reserve - prior year		-	
Impact Aid General Fund Reserve (Sections 8002 and 8003)		-	
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)		-	
Other state/government mandated reserve		-	
[Other Restricted Fund Balance not noted above] ****		-	
		<hr/>	
Total Other Restricted Fund Balance	\$	-	(C4)



**AUDIT RECOMMENDATIONS SUMMARY**  
For the Fiscal Year ended June 30, 2021

**Findings and 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/Charter School Enrollment System/Charter School Aid  
NONE
7. Pupil Transportation  
NONE
8. Facilities and Capital Assets  
NONE
9. Miscellaneous  
NONE
10. Status of Prior Year Audit Findings/Recommendations  
NONE