

DOVER PUBLIC SCHOOL DISTRICT  
COUNTY OF MORRIS  
AUDITORS' MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS - FINANCIAL,  
COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022

DOVER PUBLIC SCHOOL DISTRICT  
COUNTY OF MORRIS  
AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS –  
FINANCIAL, COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022  
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February 17, 2023

The Honorable President and Members  
of the Board of Education  
Town of Dover  
County of Morris, NJ

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 financial statements of the Board of Education of the Dover Public School District in the County of Morris for the fiscal year ended June 30, 2022, and have issued our report there on dated February 17, 2023.

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 letter does not affect our report dated February 17, 2023, on the financial statements of the Board.

We will review the status of the comments during our next audit engagement. We have already discussed these comments and suggestions with various management personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the suggestions and recommendations.

This report is intended for the information of the Dover Public School District's management and the New Jersey Department of Education. However, this report is a matter of public record, and its distribution is not limited.

*Nisivoccia, LLP*  
NISIVOCCIA, LLP

*Kathryn L. Mantell*  
\_\_\_\_\_  
Kathryn L. Mantell  
Licensed Public School Accountant #884  
Certified Public Accountant

DOVER PUBLIC SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer of School Moneys, the activities of the Board of Education, the records of the various funds under the auspices of the Board of Education.

Administrative Practices and Procedures

Insurance

Multi-peril insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the district's ACFR.

Officials in Office and Surety Bonds

<u>Name</u>	<u>Position</u>	<u>Coverage</u>
John Griffin	Treasurer of School Monies	\$ 300,000
Raymond Slamb	Business Administrator/Board Secretary	300,000

The District has Employee Dishonesty and Faithful Performance coverage for the other District employees not separately bonded through New Jersey Schools Insurance Group as detailed on Exhibit J-20 of the ACFR.

P.L. 2020, Chapter 44

Our audit procedures included an inquiry and subsequent review of health benefit data required per N.J.S.A. 18A:16-13.3 (Chapter 44) submitted for the year on audit. The Chapter 44 summary report was reviewed for reasonableness and timeliness.

The data submitted included all health benefit plans offered by the school district.

The school district certification was completed by the chief school administrator, and the Chapter 44 data was submitted timely.

Tuition Charges

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

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid on a test basis, during the period under review did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

DOVER PUBLIC SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022  
(Continued)

Financial Planning, Accounting and Reporting (Cont'd)

Payroll Account and Position Control Roster

The net salaries of 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. Salary withholdings were promptly remitted to the proper agencies, including health benefit withholdings due to the General Fund.

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

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (superintendent and business administrator) to the NJ Department of Treasury was filed in a timely manner.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made on a test basis as of June 30, for proper classification of orders as reserve for encumbrances and accounts payable.

Classification of Expenditures – General and Administrative

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23A-16.2(f) as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.2. Overall compliance was noted.

Board Secretary's Records

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Board Secretary's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments except as noted herein.

Treasurer's Records

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Treasurer's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments except as noted herein.

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 herein within the Special Revenue Section of the District's ACFR. This section of the ACFR documents the financial position pertaining to projects under Title I, Title II A, Title III, Title III Immigrant, and Title IV of the Elementary and Secondary Education Act.

DOVER PUBLIC SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022  
(Continued)

Financial Planning, Accounting and Reporting (Cont'd)

Other Special Federal and/or State Projects

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.

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.

T.P.A.F. Reimbursement

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

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

The T.P.A.F. Reimbursement to the State for Federal Salary Expenditures was remitted to the State of New Jersey prior to the required deadline of October 1, 2022. The reimbursement form was reviewed, and 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 \$17,500, 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 therefore, 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 the Board of Education may establish that the bid threshold may be up to \$25,000. 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. 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 the year in which it is made . . . ."

DOVER PUBLIC SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022  
(Continued)

School Purchasing Programs (Cont'd)

Contracts and Agreements Requiring Advertisement for Bids School Food Service (Cont'd)

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 therefore, except as is provided otherwise in this chapter or specifically by any other law . . . ."

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (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 \$20,200 for 2021-22.

The Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the contract year. Where question arises as to whether any contract or agreement might result in violation of the statute, the Attorney'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. No exceptions were noted.

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 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:18A-5.

School Food Service

The school food service program was not selected as a major federal and/or state program. However, the program expenditures exceeded \$100,000 in federal and/or state support. Accordingly, we inquired of the school management, or the appropriate school service food personnel, as to whether the School Food Authority (SFA) had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

We also inquired of school management, or appropriate school food service personnel, as to whether the SFA's expenditures of school food service revenues were limited to allowable direct and indirect costs. No exceptions were noted.

We inquired of management about the public health emergency procedures/practices that 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 if the FSMC received a PPP loan.

DOVER PUBLIC SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022  
(Continued)

School Food Service (Cont'd)

Non-program foods were purchased, prepared, or offered for sale. The Statement of Revenue, Expenses and Changes in Net Position in the ACFR 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 "Proprietary Funds", Section G of the ACFR.

Student Body Activities

In planning and performing our audit of the financial statements of the Board, we considered the condition of the records of student activities for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments except as noted herein.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2021 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled, low income, and bilingual education 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 the District workpapers with three minor exceptions. The information that was included on the workpapers was verified on a test basis with no 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.

Pupil Transportation

Our audit procedures included a test of on-roll status reported on the 2021-2022 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. No exceptions were noted in our review of transportation related purchases of goods and services.

Travel Expense and Reimbursement Policy

Travel regulations require each District to adopt a formal policy and procedure pertaining to travel and expense reimbursement for its employees and board members. The regulations include requirements for the District to establish a maximum travel amount for the year and to ensure that the maximum amount is not exceeded. The regulations also require that all travel must be preapproved by the Board of Education and Superintendent and that a brief report detailing the key issues addressed at the travel event must be submitted after the travel event has occurred. Overall compliance was noted.



DOVER PUBLIC SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022  
(Continued)

Testing for Lead of All Drinking Water in Educational Facilities

The District did submit the annual Statement of Assurance to the NJ Department of Education, pursuant to N.J.A.C. 6A:26-12.4(g).

Facilities and Capital Assets

The District did not have any active SDA projects.

Finding: 2022-01

The District's capital asset inventory report has not been fully integrated and updated for all additions and deletions.

Recommendation

It is recommended that the capital asset inventory is reviewed to ensure that all additions and deletions have been fully integrated and updated.

Management's Response

The District will review the capital asset inventory and ensure that all additions and deletions have been fully integrated and updated.

Management Suggestions

COVID-19 Federal Funding

It is likely that the District will undergo some review of its COVID-19 federal funding if only at a desk review level by state and/or federal agencies. We strongly suggest that the District ensures that these funds are utilized in accordance with the applicable federal requirements especially with respect to procurement.

Additionally, we strongly suggest that the District ensures that these funds are accounted for in the state account numbers designated by the NJ Department of Education and that any applicable Board policies are current with respect to federal grant requirements.

Status of Prior Year's Findings/Recommendations

The prior year audit findings regarding financial planning, accounting and reporting, school food service, and student body activities have all been resolved in the current year's audit. The prior year audit finding regarding the facilities and capital has not been resolved and is included as a current year recommendation.

DOVER PUBLIC SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
SCHEDULE OF AUDITED ENROLLMENTS  
ENROLLMENT AS OF OCTOBER 15, 2021

	2022-2023 Application for State School Aid				Sample for Verification					
	Reported on		Reported on		Sample		Verified per		Errors per	
	A.S.S.A. On Roll		Workpapers		Workpapers		Registers On Roll		Registers On Roll	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Full Day Preschool 3 Years Old	6		6		6		6			
Full Day Preschool 4 Years Old	10		10		10		10			
Full Day Kindergarten	175		175		175		175			
Grade One	187		187		187		187			
Grade Two	199		199		199		199			
Grade Three	181		181		181		181			
Grade Four	184		184		184		184			
Grade Five	179		179		179		179			
Grade Six	188		188		188		188			
Grade Seven	218		218		218		218			
Grade Eight	227		227		227		227			
Grade Nine	302		302		302		302			
Grade Ten	215		215		215		215			
Grade Eleven	232	15	232	15	232	15	232	15		
Grade Twelve	206	8	206	8	206	8	206	8		
Subtotal	2,709	23	2,709	23	2,703	23	2,709	23		
Special Ed - Elementary	173		173		11		11			
Special Ed - Middle School	120		120		7		7			
Special Ed - High School	110	2	110	2	7		7			
Subtotal	403	2	403	2	25		25			
Totals	3,112	25	3,112	25	2,728	23	2,734	23	-0-	-0-
Percentage Error			0.00%				0.00%		0.00%	0.00%

DOVER PUBLIC SCHOOL DISTRICT  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 SCHEDULE OF AUDITED ENROLLMENTS  
 ENROLLMENT AS OF OCTOBER 15, 2021

	Private Schools for Disabled				Resident Low Income					
	Reported on A.S.S.A. as Private Schools	Reported on Workpapers as Private Schools	Sample for Verification	Sample Verified	Sample Errors	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 Errors
Full Day Kindergarten						131	133	1	1	
Grade One						130	130	1	1	
Grade Two						156	156	2	2	
Grade Three						141	141	2	2	
Grade Four						140	140	1	1	
Grade Five						140	140	1	1	
Grade Six						145	146	2	2	
Grade Seven						155	155	2	2	
Grade Eight						155	155	2	2	
Grade Nine						198	198	3	3	
Grade Ten						141	140	1	1	
Grade Eleven						156	158	2	2	
Grade Twelve						118	118	1	1	
Subtotal						1,906	1,910	4	21	21
Special Ed:										
Elementary	13	13	2	2		186	186	2	2	
Middle	12	12	2	2		92	90	(2)	1	
Special Ed - High School	22	22	4	4		63	63	1	1	
Subtotal	47	47	8	8		341	339	(2)	4	4
Totals	47	47	8	8	- 0 -	2,247	2,249	2	25	25
Percentage Error					0.00%			0.09%		0.00%

DOVER PUBLIC SCHOOL DISTRICT  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 SCHEDULE OF AUDITED ENROLLMENTS  
 ENROLLMENT AS OF OCTOBER 15, 2021

	Resident LEP Low Income					
	Reported on	Reported on	Errors	Sample	Verified to	Sample
	A.S.A. as LEP Low Income	Workpapers LEP Low Income		Selected from Workpapers	Test Scores, Application and Register	Errors
Full Day Kindergarten	97	97		3	3	
Grade One	45	45		2	2	
Grade Two	36	36		2	2	
Grade Three	37	37		2	2	
Grade Four	31	31		1	1	
Grade Five	22	23	1	1	1	
Grade Six	31	31		1	1	
Grade Seven	27	27		1	1	
Grade Eight	33	33		2	2	
Grade Nine	65	65		2	2	
Grade Ten	33	33		2	2	
Grade Eleven	40	40		2	2	
Grade Twelve	25	25		1	1	
Subtotal	522	523	1	22	22	
Special Ed - Elementary	22	22		1	1	
Special Ed - Middle School	5	5		1	1	
Special Ed - High School	2	2		1	1	
Subtotal	29	29		3	3	
Totals	551	552	1	25	25	- 0 -
Percentage Error			0.18%			0.00%

DOVER PUBLIC SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
SCHEDULE OF AUDITED ENROLLMENTS  
ENROLLMENT AS OF OCTOBER 15, 2021

	Resident LEP Not Low Income					
	Reported on	Reported on	Errors	Sample	Verified to	Sample
	A.S.A. as	Workpapers		Selected		
LEP Not Low	LEP Not Low	Income	from	and Register		
Income	Income		Workpapers			
Full Day Kindergarten	24	24		3	3	
Grade One	16	16		2	2	
Grade Two	12	12		1	1	
Grade Three	11	11				
Grade Four	11	11		1	1	
Grade Five	9	9		1	1	
Grade Six	5	5				
Grade Seven	9	9		1	1	
Grade Eight	8	8		1	1	
Grade Nine	16	16		2	2	
Grade Ten	10	10		1	1	
Grade Eleven	9	9				
Grade Twelve	9	9		1	1	
Subtotal	149	149		14	14	
Special Education:						
Elementary	2	2				
Special Ed - Middle School	5	5		1	1	
Special Ed - High School	1	1		1	1	
Subtotal	8	8		2	2	
Totals	157	157	- 0 -	16	16	- 0 -
Percentage Error			0.00%			0.00%

DOVER PUBLIC SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2021

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular - Public Schools	306	306		12	12	
Regular - Special Education	26	26		4	4	
AIL - Non Public						
Transported - Non Public						
Special Needs (Public)	99	99		5	5	
Special Needs (Private)	46	46		4	4	
Totals	<u>476</u>	<u>476</u>	<u>- 0 -</u>	<u>25</u>	<u>25</u>	<u>- 0 -</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

	Reported	Recalculated
Average Mileage - Regular Including Grade PK Students	3.7	3.7
Average Mileage - Regular Excluding Grade PK Students	3.5	3.5
Average Mileage - Special Education with Special Needs	7.1	7.1

DOVER PUBLIC SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FISCAL YEAR ENDED JUNE 30, 2022

**EXCESS SURPLUS CALCULATION AT 6/30/2022**

**REGULAR DISTRICT**

**SECTION 1**

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

2021-2022 Total General Fund Expenditures per the ACFR, Ex. C-1	\$ 67,098,197 (B)	
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	\$ - 0 - (B1a)	
Transfer from Capital Reserve to Capital Projects Fund	\$ - 0 - (B1b)	
Transfer from General Fund to Special Revenue Fund for Pre-K Inclusion	\$ - 0 - \$ 834,360 (B1d)	
Decreased by:		
On-Behalf TPAF Pension and Social Security	\$ 11,396,624 (B2a)	
Assets Acquired Under Financed Purchases and Leases	\$ 459,646 (B2b)	
Adjusted 2021-2022 General Fund Expenditures [(B)+(B1's)-(B2's)]	<u>\$ 56,076,287 (B3)</u>	
4% of Adjusted 2021-2022 General Fund Expenditures [(B3) times .04]	<u>\$ 2,243,051 (B4)</u>	
Enter Greater of (B4) or \$250,000	<u>\$ 2,243,051 (B5)</u>	
Increased by: Allowable Adjustment	<u>\$ 1,093,290 (K)</u>	
Maximum Unassigned Fund Balance [(B5)+(K)]		<u>\$3,336,341</u>

**SECTION 2**

Total General Fund - Fund Balances @ 6/30/2022 (Per ACFR Budgetary Comparison Schedule C-1)	\$ 13,664,612 (C)	
Decreased by:		
Assigned- Year-end Encumbrances	\$ 1,310,135 (C1)	
Legally Restricted - Subsequent Year's Expenditures	\$ - 0 - (C2)	
Excess Surplus - Subsequent Year's Expenditures	\$ 2,729,094 (C3)	
Other Restricted Fund Balances	\$ 6,420,992 (C4)	
Assigned - Subsequent Year's Expenditures	\$ - 0 - (C5)	
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]		<u>\$3,204,391 (U1)</u>
Total Unassigned Fund Balance for Excess Surplus Calculation (U1 + C6)		<u>\$3,204,391 (U2)</u>

DOVER PUBLIC SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FISCAL YEAR ENDED JUNE 30, 2022  
(Continued)

**SECTION 3**

Restricted Fund Balance - Excess Surplus [(U1)-(M)] IF NEGATIVE, ENTER -0- \$ - 0 - (E)

**Recapitulation of Excess Surplus as of June 30, 2022**

Restricted Excess Surplus - Subsequent Year's Expenditures \$2,729,094 (C3)

Restricted Excess Surplus [(E)] \$ - 0 - (E)

Total Excess Surplus [(C3)+(E)] \$2,729,094 (D)

Detail of Allowable Adjustments

Impact Aid \$ - 0 - (H)

Sale and Lease Back \$ - 0 - (I)

Extraordinary Aid \$1,093,290 (J1)

Additional Nonpublic School Transportation Aid \$ - 0 - (J2)

Total Adjustments ((H)+(I)+(J1)+(J2)) \$1,093,290 (K)

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal \$ - 0 -

Sale/lease-back reserve \$ - 0 -

Capital reserve \$5,784,617

Maintenance reserve \$ 500,000

Emergency reserve \$ - 0 -

Tuition reserve \$ - 0 -

Unemployment Compensation \$ 136,375

Other state/governmental mandated reserve \$ - 0 -

Other Restricted Fund Balance not noted above \$ - 0 -

Total Other Restricted Fund Balance \$6,420,992 (C4)



DOVER PUBLIC SCHOOL DISTRICT  
SUMMARY OF RECOMMENDATIONS  
FISCAL YEAR ENDED JUNE 30, 2022

It is recommended that:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

None

3. School Purchasing Program

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

2022-01: The capital asset inventory report is reviewed to ensure that all additions and deletions have been fully integrated and updated.

9. Status of Prior Year's Findings/Recommendations

The prior year audit findings regarding financial planning, accounting and reporting, school food service, and student body activities have all been resolved in the current year. The prior year audit finding regarding the capital asset inventory has not been resolved and is included as a current year recommendation.