

*Auditor's Management Report*

*for the*

*Jackson Township  
School District*

*in the*

*County of Ocean  
New Jersey*

*for the*

*Fiscal Year Ended  
June 30, 2022*



**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  
Jackson Township School District  
County of Ocean  
Jackson, New Jersey 08527

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 Jackson Township School District in the County of Ocean for the year ended June 30, 2022, and have issued our report dated March 2, 2023.

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 Jackson Township School District, County of Ocean, 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. 2389

March 2, 2023

**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 Jackson Township School District 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 ACFR. (See Exhibit J-20)

**Official Bonds**

<u>NAME</u>	<u>POSITION</u>	<u>AMOUNT OF BOND</u>
George Stone	Treasurer of School Monies	\$750,000.00
Michelle D. Richardson	Board Secretary/ School Business Administrator	\$250,000.00
All Employees	Blanket Position Bond	\$500,000.00

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

**P.L 2020, c 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 district. The district's school project data certification was completed by the chief school administrator.

The district's project 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 less than estimated costs. The board made a proper adjustment to the billings to sending districts for the decrease 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**

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

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

**Financial Planning, Accounting and Reporting (continued)**

**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 promptly remitted to the proper agencies, including health benefit premiums amounts withheld due to the general fund.

Payrolls were delivered to the treasurer of school monies with a warrant made to his 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 and Accounts Payable**

A review of outstanding issued purchase orders was made as of June 30, 2022 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 (g) 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 selecting a test sample our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23 A-2.4 As a result of the procedures performed, no exceptions were noted.

**Board Secretary's Records**

The records maintained by the Board Secretary were in satisfactory condition.

**Treasurer's Records**

The records maintained by the Treasurer of School Monies 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.E.A. financial exhibits are contained within the Special Revenue Section of the ACFR. This section of the ACFR documents the financial position pertaining to the projects under Titles I and VI of the Elementary and Secondary Education Act as amended and reauthorized.

**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 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 reimbursements filed with the Department of Education for district/charter school/renaissance school project employees who are members of the Teacher's 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 \$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 for by a general delegation of the power to negotiate and award such contracts pursuant to this section.



**Independent Auditor's Management Report of 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 \$20,200.00.

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.

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 examination did reveal however, that the district made purchases through the use of state contracts.

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

**School Food Service Funds**

**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, 2021 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. Governor Murphy's emergency declaration ended June 4, 2021; however, the United States Department of Agriculture's federal waiver continued through June 30, 2022. Food Service Agencies operated under this federal waiver.

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). SFAs could also choose to participate in the National School Lunch Program utilizing standard counting and claiming practices.

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 Services were reviewed. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposit.

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 properly computed and timely filed. Meals claimed agreed with the meal count records tested.

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.

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.

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

**School Food Service Funds (Continued)**

The cash disbursements records reflected expenditures for program related goods and services. The District 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.

Time sheets were reviewed and labor costs verified. Payroll records were maintained on all School Food Service employees. 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 school district maintains the detailed revenue and expenditure information necessary in order to execute the USDA mandated Non-Program Food Revenue Tool at least annually.

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

**Student Body Activities**

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

**Pupil Transportation**

Our audit procedures included a test of on roll status reported in 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 with no exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also included a review of transportation related contracts and purchases. Based on our review, the District complied with proper bidding procedures and award of contracts. 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 SDA grant agreements for consistency with recording SDA revenue, transfer of local funds from the general or capital reserve account, and awarding of contracts for eligible facilities construction. No exceptions were noted.

**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, 2021 Application for State School Aid (A.S.S.A.) for onroll, private schools for the disabled, 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 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.

The district has adequate written procedures for the recording of student enrollment data.

**Testing for Lead of 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 on Prior Year's Findings**

In accordance with government auditing standards, our procedures included a review of all prior year recommendations including findings. There were no prior year findings.

## **RECOMMENDATIONS**

### **Administrative Practices and Procedures**

None

### **Financial Planning, Accounting and Reporting**

None

### **School Purchasing Program**

None

### **School Food Service**

None

### **Student Body Activities**

None

### **Pupil Transportation**

None

### **Facilities and Capital Assets**

None

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

None

### **Testing for Lead of Drinking Water In Educational Facilities**

None

### **Prior Year Audit Findings**

In accordance with government auditing standards, our procedures included a review of all prior year recommendations including findings. There were no prior year findings.

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

	2021-2022 Application for State School Aid (10/15/21 data)				Sample for Verification				Private School for Disabled					
	Reported as on Roll		Reported on Workpapers on Roll		Sample Selected from Workpapers		Registers on Roll		Errors per Registers on Roll		A.S.A. as Reported on Private Schools		Sample Verification	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Full Day Prek 3yr	24		24		1		1							
Full Day Prek 4yr	76		76		3		3							
Full Day Kindergarten	375		375		16		16							
One	396		396		17		17							
Two	404		404		17		17							
Three	438		438		19		19							
Four	418		418		18		18							
Five	452		452		19		19							
Six	442		442		19		19							
Seven	467		467		20		20							
Eight	528		528		22		22							
Nine	533		533		23		23							
Ten	566		566		24		24							
Eleven	505	46	505	46	21	2	21	2						
Twelve	564	53	564	53	24	2	24	2						
Post-Graduate														
Adult H.S. (15+ CR.)														
Adult H.S. (1-14 CR.)														
Subtotal	6,088	99	6,088	99	263	4	263	4						
Sp. Ed. - Elementary	439		439		19		19				9		9	9
Sp. Ed. - Middle School	322		322		14		14				9		9	9
Sp. Ed. - High School	356	77	356	77	15	3	15	3			36		36	36
Subtotal	1,117	77	1,117	77	48	3	48	3			54		54	54

Co. Voc. - Regular														
Co. Voc. Ft. Post Sec.														
Totals	7,205	176	7,205	176	311	7	311	7			54		54	54
Percentage Error					0%		0%				0%		0%	0%

**TOWNSHIP OF JACKSON SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENTS  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2021**

	Resident Low Income			Sample for Verification			Resident LEP 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 LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Preschool 3 Yrs	1	1	-	1	13	(0)	35	-	-	20	20	-
Half Day Preschool 4 Yrs	7	7	-	2	15	0	24	-	-	13	13	-
Full Day Preschool 3 Yrs	96	96	-	13	16	0	31	-	-	19	19	-
Full Day Preschool 4 Yrs	114	114	-	15	16	0	28	-	-	15	15	-
Full Day Kindergarten	123	123	-	16	16	0	23	-	-	12	12	-
One	122	122	-	16	18	0	19	-	-	8	8	-
Two	120	120	-	18	17	0	8	-	-	6	6	-
Three	138	138	-	18	20	0	6	-	-	4	4	-
Four	133	133	-	20	19	0	-	-	-	4	4	-
Five	128	128	-	19	17	0	2	-	-	2	2	-
Six	152	152	-	16	16	0	4	-	-	4	4	-
Seven	140	140	-	16	16	0	6	-	-	6	6	-
Eight	126	126	-	16	16	0	-	-	-	-	-	-
Nine	119	119	-	16	16	0	-	-	-	-	-	-
Ten	121	121	-	16	16	0	-	-	-	-	-	-
Eleven	-	-	-	-	-	-	-	-	-	-	-	-
Twelve	-	-	-	-	-	-	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,640	1,640	-	222	217	2	192	192	-	113	113	-
Special Ed - Elementary	193	193	-	26	26	-	25	25	-	11	11	-
Special Ed - Middle	123	123	-	16	16	-	9	9	-	7	7	-
Special Ed - High	164	164	-	22	22	-	-	-	-	-	-	-
Subtotal	480	480	-	64	64	-	34	34	-	18	18	-
Totals	2120.0	2120.0	-	286	281	2	226.0	226	-	131	131	-
Percentage Error			0%			1%			0%			0%

**Transportation**

	Reported on DRTS by DOE/county			Reported on DRTS by District			Errors			
	Reported	Tested	Verified	Reported	Tested	Verified	Errors	Tested	Verified	Errors
Reg. - Public Schools, col. 2, 3, 4, 5	4402	4402	239	4402	4402	239	-	239	239	-
Reg -Sp Ed, col. 8, 9, 10	657	657	36	657	657	36	-	36	36	-
Nonpublic Transported, col. 6	180	180	10	180	180	10	-	10	10	-
Special Ed Spec, col. 1,2,3,6,7,8	501	501	27	501	501	27	-	27	27	-
Totals	5740	5740	312	5740	5740	312	-	312	312	-
Percentage Error			0%			0%				0%

Avg. Mileage - Regular Including Grade PK students  
Avg. Mileage - Regular Excluding Grade PK students  
Avg. Mileage - Special Ed with Special Needs

Reported	5	Re-
Calculated	5.0	Calculated
Reported	5	5.0
Calculated	5	5.0
Reported	9.4	9.4

**TOWNSHIP OF JACKSON SCHOOL DISTRICT  
 SCHEDULE OF AUDITED ENROLLMENTS  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 ENROLLMENT AS OF OCTOBER 15, 2021**

	Resident LEP 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
Full Day Kindergarten	34	34		23	23	
One	16	16		11	11	
Two	13	13		8	8	
Three	7	7		5	5	
Four	6	6		6	6	
Five	6	6		6	6	
Six	4	4		4	4	
Seven	7	7		7	7	
Eight	5	5		5	5	
Nine	10	10		5	5	
Ten	6	6		6	6	
Eleven	4.0	4		4	4	
Twelve	5.0	5		5	5	
Post-Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14 CR.)						
Subtotal	123	123		95	95	
Special Ed - Elementary	7	7		1	1	
Special Ed - Middle	2	2		2	2	
Special Ed - High						
Subtotal	9	9		3	3	
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	132	132		98	98	
Percentage Error			0%			0%



## EXCESS SURPLUS CALCULATION

### SECTION 1

General Fund Expenditures:

Fiscal Year Ended June 30, 2022 \$176,628,992.32

Less:

On-Behalf TPAF Pension and Social Security	\$31,251,187.11	
Assets Acquired Under Capital Leases	4,732,736.05	
		35,983,923.16

Adjusted General Fund Expenditures 140,645,069.16

Excess Surplus Percentage 4.00%

Subtotal 5,625,802.77

Increased by:

Extraordinary Aid (Unbudgeted)	477,805.00	
Non-Public Transportation Aid (Unbudgeted)	797,751.00	
		1,275,556.00

Maximum Unreserved/Undesignated Fund Balance \$6,901,358.77

### SECTION 2

Total General Fund Balance \$ 14,191,803.61

Decreased by:

Legally Restricted:		
Capital Reserve	1,819,692.78	
State Unemployment Insurance	900,623.21	
Assigned Fund Balance:		
Year End Encumbrances	62,956.20	
Designated for Subsequent Year's Expenditures	11,408,530.00	
		14,191,802.19

Total Unassigned Fund Balance 1.42

Reserved Fund Balance-Excess Surplus -0-

### SECTION 3

Recapitulation of Excess Surplus as of June 30, 2022

Reserved Excess Surplus-Designated for Subsequent Years Expenditures -0-

Reserved Excess Surplus -0-

Total -0-



