

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

DOVER PUBLIC SCHOOL DISTRICT
COUNTY OF MORRIS
AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE
FINDINGS - FINANCIAL,
COMPLIANCE AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2023
TABLE OF CONTENTS

	Page
Cover Letter	1
General Comments:	
Scope of Audit	2
Administrative Practices and Procedures:	2
Insurance	2
Officials in Office and Surety Bonds	2
P.L. 2020, Chapter 44	2
Tuition Charges	2
Financial Planning, Accounting and Reporting:	2
Examination of Claims	2
Payroll Account and Position Control Roster	3-4
Reserve for Encumbrances and Accounts Payable	4
Classification of General and Administrative Expenditures	4
Board Secretary's Records	4
Treasurer's Records	5
Elementary and Secondary Education Act (E.S.E.A.) as amended by the	
Every Student Succeeds Act	5
Other Special Federal and/or State Projects	5
T.P.A.F. Reimbursement	5-6
Travel Expense and Reimbursement Policy	6
School Purchasing Programs:	6-7
Contracts and Agreements Requiring Advertisement for Bids	6-7
School Food Service Fund	7-8
Student Body Activities	8-9
Application for State School Aid	9
Pupil Transportation	9
Testing for Lead of all Drinking Water in Educational Facilities	9
Facilities and Capital Assets	9
Management Suggestions	10
Status of Prior Year's Findings/Recommendations	10
Schedule of Meal Count Activity (Not Applicable)	
Schedule of Net Cash Resources (Not Applicable)	
Schedule of Audited Enrollments	11-15
Excess Surplus Calculation	16-17
Summary of Recommendations	18

February 5, 2024

The Honorable President and Members
of the Board of Education
Dover Public School District
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, 2023, and have issued our report there on dated February 5, 2024.

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 5, 2024, 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, 2023

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 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 Selective Insurance Company 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 did include all health benefit plans offered by the school district.

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

The data certification date does not reflect a submission date later than 60 days after the end of the enrollment period.

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, 2023
(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.

Finding 2023-001:

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (superintendent, assistant superintendent, and business administrator) to the NJ Department of Treasury, which is due annually by March 15, was not filed.

Recommendation:

It is recommended that the required certification (E-CERT1) to the NJ Department of Treasury is filed annually.

Management's Response:

The District will ensure that the required certification (E-CERT1) to the NJ Department of Treasury is filed annually.

Finding 2023-002:

During our testing of amounts paid to employees, the business office could not locate the supporting calculations for retro pay; therefore, we could not verify the accuracy of retro payments to employees.

Recommendation:

It is recommended that supporting calculations are maintained on file to substantiate retro payments to employees.

Management's Response:

The District will ensure that supporting calculations are maintained for retro payroll payments.

Finding 2023-003:

A summary of deposits, payments, and analysis of the balance in the Payroll Agency account is not prepared to ensure that payroll withholdings are remitted promptly.

Recommendation:

It is recommended that a summary of deposits, payments, and analysis of the balance in the Payroll Agency account is prepared monthly to ensure that payroll withholdings are remitted promptly.

DOVER PUBLIC SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2023
(Continued)

Financial Planning, Accounting and Reporting (Cont'd)

Payroll Account and Position Control Roster (Cont'd)

Finding 2023-003:

Management's Response:

The District will ensure that a summary of deposits, payments and analysis of the balance in the Payroll Agency account is prepared monthly to ensure that payroll withholdings are remitted promptly.

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.

Finding 2023-004:

The accounts payable report at June 30, 2023 included prior year accounts payable.

Recommendation:

It is recommended that prior year accounts payable are reviewed for their liquidation or possible cancellation.

Management's Response:

Prior year accounts payable are reviewed for liquidation or possible cancellation.

Classification of Expenditures – General and Administrative

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23A-8.2 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 included administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-16.2(f). 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.

DOVER PUBLIC SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2023
(Continued)

Financial Planning, Accounting and Reporting (Cont'd)

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.

Finding 2023-005:

The Net Payroll and Payroll Agency bank reconciliations include reconciling items that have been recognized for an extended period of time.

Recommendation:

Reconciling items in the Net Payroll and Payroll Agency bank reconciliations are reviewed for their liquidation or possible cancellation.

Management's Response:

The reconciling items in the Net Payroll and Payroll Agency bank reconciliations will be reviewed for their liquidation or possible cancellation.

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 IIA, Title III and Title IV of the Elementary and Secondary Education Act.

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.

DOVER PUBLIC SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2023
(Continued)

Financial Planning, Accounting and Reporting (Cont'd)

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, 2023. The reimbursement form was reviewed, and we have the following finding.

Finding 2023-006:

The business office could not locate the payroll and pension reports which identified the details of the employees and their TPAF pensionable wages that were used to file the T.P.A.F. Reimbursement to the State.

Recommendation:

It is recommended that details of the employees' TPAF pensionable wages are maintained on file to substantiate the calculation used for the T.P.A.F. Reimbursement to the State for Federal Salary Expenditures.

Management's Response:

The details of the employees' TPAF pensionable wages will be maintained on file to substantiate the calculation used for the T.P.A.F. Reimbursement to the State for Federal Salary Expenditures.

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.

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.

DOVER PUBLIC SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2023
(Continued)

School Purchasing Programs (Cont'd)

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

N.J.S.A. 18A:18A-3 states:

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"

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 2022-2023.

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 school management, or the appropriate school food service personnel, as to whether the School Food Authority (SFA) had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

DOVER PUBLIC SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2023
(Continued)

School Food Service (Cont'd)

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.

Finding 2023-007:

The District has \$106,386 of student accounts receivable balances in its Food Service Enterprise Fund at June 30, 2023. Since the District has implemented procedures to address these balances in fiscal year 2023-2024, no formal recommendation is judged to be warranted.

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 nonprogram 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 if the FSMC received a PPP loan.

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.

Finding 2023-008:

The schools are not reconciling their student activities records with the bank statement.

Recommendation:

It is recommended that the schools reconcile their student activities records with the bank statement each month.

DOVER PUBLIC SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2023
(Continued)

Student Body Activities (Cont'd)

Management's Response:

The schools reconcile their student activities records with the bank statement each month.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2022 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 a few minor exceptions. The information that was included on the workpapers was verified on a test basis with a few minor 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's written procedures for the recording of student enrollment data appear to be adequate.

Pupil Transportation

Our audit procedures included a test of on-roll status reported on the 2022-2023 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with one 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.

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.

DOVER PUBLIC SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2023
(Continued)

Management Suggestions

Reconciling Food Service Management Contractor's Operating Statement with District Records

It is suggested that the revenue and expenses reported in the Food Service Management Contractor's Operating Statement are reconciled with the District's records on a monthly basis.

Federal Grants Receivable

The District has a number of federal grants receivable balance at June 30, 2023 associated with its ESEA, Education Stabilization Aid, and IDEA federal awards. Reimbursements requests were not submitted and drawn down on a regular basis as the federal awards were expended which resulted in a cash deficit at June 30 while awaiting federal reimbursements. We suggest that the District submit federal grant reimbursements on a regular monthly basis as the funds are expended during the year.

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 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 reported 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 recommendation regarding a capital asset inventory report was resolved during the fiscal year.

DOVER PUBLIC SCHOOL DISTRICT
 APPLICATION FOR STATE SCHOOL AID SUMMARY
 SCHEDULE OF AUDITED ENROLLMENTS
 ENROLLMENT AS OF OCTOBER 15, 2022

	2023-2024 Application for State School Aid						Sample for Verification					
	Reported on		Reported on		Errors		Sample		Verified per		Errors per	
	A.S.S.A.		Workpapers		On Roll		Selected from		Registers		Registers	
	On Roll	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Full Day Preschool 3 Years Old	18		18				18		18			
Full Day Preschool 4 Years Old	25		25				25		25			
Full Day Kindergarten	190		190				190		190			
Grade One	198		198				198		198			
Grade Two	190		190				190		190			
Grade Three	203		203				203		203			
Grade Four	188		188				188		188			
Grade Five	191		191				191		191			
Grade Six	188		188				188		188			
Grade Seven	217		217				217		217			
Grade Eight	230		230				230		230			
Grade Nine	271		271				271		271			
Grade Ten	309		309				309		309			
Grade Eleven	211	22	211	22			232	22	232	22		
Grade Twelve	225	14	225	14			206	14	206	14		
Subtotal	2,854	36	2,854	36			2,856	36	2,856	36		
Special Ed - Elementary	191		191				12		11		1	
Special Ed - Middle School	102		102				7		7			
Special Ed - High School	99	11	99	11			6		6			
Subtotal	392	11	392	11			25		24		1	
Totals	3,246	47	3,246	47	-0-	-0-	2,881	36	2,880	36	1	-0-

Percentage Error 0.00% 0.00% 0.03% 0.00%

DOVER PUBLIC SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 15, 2022

	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	Errors	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
Full Day Kindergarten						137.0	137.0		1.0	1.0	
Grade One						169.0	169.0		2.0	2.0	
Grade Two						134.0	135.0	1.0	1.0	1.0	
Grade Three						165.0	165.0		2.0	2.0	
Grade Four						149.0	149.0		1.0	1.0	
Grade Five						151.0	151.0		1.0	1.0	
Grade Six						151.0	151.0		1.0	1.0	
Grade Seven						148.0	148.0		1.0	1.0	
Grade Eight						160.0	160.0		2.0	2.0	
Grade Nine						180.0	180.0		5.0	5.0	
Grade Ten						193.0	193.0		1.0	1.0	
Grade Eleven						136.5	136.5		1.0	1.0	
Grade Twelve						150.0	150.0		2.0	2.0	
Subtotal						2,023.5	2,024.5	1.0	21.0	21.0	
Special Ed:											
Elementary	17	17	2	2		187.0	185.0	(2.0)	2.0	2.0	
Middle	7	7	2	2		81.0	85.0	4.0	1.0	1.0	1.0
High School	19	19	4	4		79.0	81.0	2.0	1.0	1.0	1.0
Subtotal	43	43	8	8		347.0	351.0	4.0	4.0	2.0	2.0
Totals	43	43	8	8	-0-	2,370.5	2,375.5	5.0	25.0	23.0	2.0
Percentage Error					0.00%			0.21%			8.00%

DOVER PUBLIC SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 15, 2022

	Resident LEP Low Income					
	Reported on	Reported on	Sample		Verified to	Sample
	A.S.A. as	Workpapers	Errors	Selected	Test Scores,	
LEP Low	LEP Low	Income	Income	from	Application	Errors
Income	Income	Income	Income	Workpapers	and Register	Errors
Full Day Kindergarten	98	98		1	1	
Grade One	105	104	(1)	2	2	
Grade Two	56	54	(2)	1	1	
Grade Three	51	49	(2)	2	2	
Grade Four	55	52	(3)	1	1	
Grade Five	37	34	(3)	1	1	
Grade Six	36	35	(1)	1	1	
Grade Seven	36	35	(1)	1	1	
Grade Eight	39	37	(2)	2	2	
Grade Nine	61	65	4	5	5	
Grade Ten	53	54	1	1	1	
Grade Eleven	41	45	5	1	1	
Grade Twelve	37	36	(1)	2	2	
Subtotal	704	698	(6)	21	21	
Special Ed - Elementary	41	40	(1)	2	2	
Special Ed - Middle School	4	2	(2)	1	1	
Special Ed - High School	4	6	2	1	1	
Subtotal	49	48	(1)	4	4	
Totals	753	746	(7)	25	25	-0 -
Percentage Error			-0.94%			0.00%

DOVER PUBLIC SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 15, 2022

	Resident LEP Not Low Income						
	Reported on A.S.A. as LEP Not Low Income	Reported on Workpapers LEP Not Low Income	Errors	Sample Selected from Workpapers	Verified to Test Scores and Register	Sample Errors	
Full Day Kindergarten	26	26		2	2	2	
Grade One	11	11		1	1	1	
Grade Two	16	14	2	1	1	1	
Grade Three	8	8		1	1	1	
Grade Four	6	6		1	1	1	
Grade Five	11	11		2	2	2	
Grade Six	4	4					
Grade Seven	9	11	(2)	1	1	1	
Grade Eight	15	14	1	2	2	2	
Grade Nine	30	31	(1)	3	3	3	
Grade Ten	24	23	1	3	3	3	
Grade Eleven	16	17	(1)	1	1	1	
Grade Twelve	12	12		1	1	1	
Subtotal	188	188		19	19	19	
Special Education:							
Elementary	4	4		1	1	1	
Special Ed - Middle School	2	1	(1)				
Special Ed - High School	3	1	(2)				
Subtotal	9	6	(3)	1	1	1	
Totals	197	194	(3)	20	20	20	- 0 -
Percentage Error			-1.52%				0.00%

DOVER PUBLIC SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2022

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular - Public Schools	470	470		18	18	
Regular - Special Education	34	34		1		(1)
Special Needs (Public)	112	112		4	4	
Special Needs (Private)	40	40		2	2	
Totals	656	656	- 0 -	25	24	(1)
Percentage Error			0.00%			-4.00%

	Reported	Recalculated
Average Mileage - Regular Including Grade PK Students	4.1	4.1
Average Mileage - Regular Excluding Grade PK Students	4.1	4.2
Average Mileage - Special Education with Special Needs	6.4	6.4

DOVER PUBLIC SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FISCAL YEAR ENDED JUNE 30, 2023

EXCESS SURPLUS CALCULATION AT 6/30/2023

REGULAR DISTRICT

SECTION 1

A. 2% Calculation of Excess Surplus

2022-2023 Total General Fund Expenditures per the ACFR, Ex. C-1	\$ 79,306,175 (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 SRF for PreK-Regular	\$ - 0 - (B1c)	
Transfer from General Fund to SRF for PreK-Inclusion	\$ 1,190,364 (B1d)	
Decreased by:		
On-Behalf TPAF Pension and Social Security	\$ 12,168,099 (B2a)	
Assets Acquired Under Leases	\$ 1,832,441 (B2b)	
Adjusted 2022-2023 General Fund Expenditures [(B)+(B1's)-(B2's)]	<u>\$ 66,495,999 (B3)</u>	
2% of Adjusted 2022-2023 General Fund Expenditures [(B3) times .02]	<u>\$ 1,329,920 (B4)</u>	
Enter Greater of (B4) or \$250,000	<u>\$ 1,329,920 (B5)</u>	
Increased by: Allowable Adjustments	<u>\$ 237,345 (K)</u>	
Maximum Unassigned Fund Balance [(B5)+(K)]		<u>\$ 1,567,265 (M)</u>

SECTION 2

Total General Fund - Fund Balances @ 6/30/2023 (Per ACFR Budgetary Comparison Schedule C-1)	\$ 13,834,317 (C)	
Decreased by:		
Assigned- Year-end Encumbrances	\$ 987,734 (C1)	
Legally Restricted - Subsequent Year's Expenditures	\$ - 0 - (C2)	
Excess Surplus - Subsequent Year's Expenditures	\$ - 0 - (C3)	
Other Restricted Fund Balances	\$ 9,443,932 (C4)	
Assigned - Subsequent Year's Expenditures	\$ 1,835,386 (C5)	
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]		<u>\$ 1,567,265 (U1)</u>

DOVER PUBLIC SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FISCAL YEAR ENDED JUNE 30, 2023
(Continued)

SECTION 3

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

Recapitulation of Excess Surplus as of June 30, 2023

Restricted Excess Surplus - Subsequent Year's Expenditures \$ - 0 - (C3)

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

Total [(C3)+(E)] \$ - 0 - (D)

Detail of Allowable Adjustments

Impact Aid \$ - 0 - (H)

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

Extraordinary Aid \$ 237,345 (J1)

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

Current Year School Bus Advertising Revenue Recognized \$ - 0 - (J3)

Family Crisis Transportation Aid \$ - 0 - (J4)

Supplemental Stabilization Aid received April 2023
& Maintenance of Equity Aid received July 2023 \$ - 0 - (J5)

Total Allowable Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)+(J5)] \$ 237,345 (K)

Detail of Other Restricted Fund Balances

Statutory Restrictions:

Approved Unspent Separate Proposal \$ - 0 -

Sale/Lease-Back Reserve \$ - 0 -

Capital Reserve \$ 7,704,547

Maintenance Reserve \$ 1,513,143

Emergency Reserve \$ - 0 -

Tuition Reserve \$ - 0 -

Unemployment Compensation \$ 226,242

Other State/Governmental Mandated Reserve \$ - 0 -

Other Restricted Fund Balance Not Noted Above \$ - 0 -

Total Other Restricted Fund Balances \$ 9,443,932 (C4)

DOVER PUBLIC SCHOOL DISTRICT
SUMMARY OF RECOMMENDATIONS
FISCAL YEAR ENDED JUNE 30, 2023

It is recommended that:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

2023-001: The required certification (E-CERT1) to the NJ Department of Treasury is filed annually.

2023-002: Supporting calculations are maintained on file to substantiate retro payments to employees.

2023-003: A summary of deposits, payments, and analysis of the balance in the Payroll Agency account is prepared monthly to ensure that payroll withholdings are remitted promptly.

2023-004: Prior year accounts payable are reviewed for their liquidation or possible cancellation.

2023-005: Reconciling items in the Net Payroll and Payroll Agency bank reconciliations are reviewed for their liquidation or possible cancellation.

2023-006: Details of the employees' TPAF pensionable wages are maintained on file to substantiate the calculation used for the T.P.A.F. Reimbursement to the State for Federal Salary Expenditures.

3. School Purchasing Program

None

4. School Food Service

None

5. Student Body Activities

2023-008: The schools reconcile their student activities records with the bank statement each month.

6. Application for State School Aid

None

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

9. Status of Prior Year's Findings/Recommendations

The prior year recommendation regarding a capital asset inventory report was resolved during the fiscal year.