AUDITORS MANAGEMENT REPORT
ON ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE
DOVER PUBLIC SCHOOL DISTRICT
COUNTY OF MORRIS, NEW JERSEY
JUNE 30, 2025

DOVER PUBLIC SCHOOL DISTRICT,
COUNTY OF MORRIS, NEW JERSEY

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

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REPORT OF INDEPENDENT AUDITORS

Honorable President and
Members of the Board of Education
Dover Public School District
County of Morris, New Jersey

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 basic financial statements of the Board of Education of the Dover Public School District in the County of Morris for the year ended June 30, 2025, and have issued our report thereon dated November 24, 2025.

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 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.

Steven D. Wielkotz, C.P.A.
Licensed Public School Accountant
No. 816

WIELKOTZ & COMPANY, LLC
Certified Public Accountants
Pompton Lakes, New Jersey

November 24, 2025

ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING

GENERAL COMMENTS

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, and the records of the various funds under the auspices of the Board of Education.

Administrative Practices and Procedures

Insurance

Fire insurance coverage was carried in the amounts as detailed on Exhibit J-20 of the District's ACFR.

Officials Bonds

Name	Position	Amount
Atilla Sabahoglu	Board Secretary/School Business Administrator	$420,000
John Griffin	Treasurer of School Monies	$420,000

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 did include all health benefit plans offered by school district.

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

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs exceeded the estimated costs. The Board made the proper adjustments to the billings to sending districts for the increase 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 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 Superintendent and were certified by the President of the Board, the Board Secretary/School Business Administrator and the Chief School Administrator.

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.

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (superintendent, assistant superintendents, and business administrator) to the NJ Department of Treasury was filed by the March 15 due date.

Reporting of employee compensation for income tax related purposes did comply with federal and state regulations regarding the compensation which is required to be reported.

> **Finding 2025-001:** The district made duplicate payments for the SUI/FLI tax liability for second quarter 2024 resulting in an overpayment of $22,140.36.
>
> **Recommendation:** Steps be taken to contact the State of New Jersey Division of Taxation, employer accounts to rectify the overpayment.

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.

Financial Planning, Accounting and Reporting, (continued)

Reserve for Encumbrances, Liability for Accounts Payable

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

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23A-16.2(f) as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall compliance with N.J.A.C. 6A:23A-8.3. As a result of the procedures performed, a transaction error rate of 0.00% was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

The Board's Secretary's records were found to be in good order.

Fixed Assets

The general fixed asset records were updated for the additions and disposals of general fixed assets made during the year.

Treasurer's Records

The Treasurer's records were in agreement with the records of the Board Secretary.

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 contained within the Special Revenue Section of the ACFR. This section of the ACFR documents the financial position pertaining to the projects under Title I, Title I SIA, Title II and Title III of the Elementary and Secondary Education Act, as amended and reauthorized.

The study of compliance for E.S.E.A. indicated that there were no areas of noncompliance and/or questionable costs.

Other Special Federal and/or State Projects

The District's Special Projects were approved as listed on Schedule K-3 and Schedule K-4 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 the which the project was approved.

Financial Planning, Accounting and Reporting, (continued)

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 study of compliance for the special projects indicated that there were no areas of noncompliance.

T.P.A.F. Reimbursement

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

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

The amount of the expenditure charged to the current year's Final Reports for all federal awards for the school district to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal funds was made prior to the end of the 90 day grant liquidation period required by the Office of Grants Management.

The District did not expend any federal awards on pensionable salaries and wages therefore no reimbursement was required.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-2 contains definitions for terms used throughout N.J.S.A. 18A:18A-1 et seq. It includes as subsection (p) the term "competitive contracting", which is defined as "the method described in N.J.S.A. 18A:18A-4.1 through 18A:18A-4.5 and in rules promulgated by DCA at N.J.A.C. 5:34-4 of contracting for specialized goods and services in which formal proposals are solicited from vendors; formal proposals are evaluated by the purchasing agent or counsel or school business administrator; and the board of education awards a contract to a vendor or vendors from among the formal proposals received." Also, subsection (aa) defines the term "concession" to exclude vending machines.

N.J.S.A. 18A:18A-3(a) sets forth the bid threshold and requires award by board resolution. There is a higher threshold when there is a "Qualified Purchasing Agent" (QPA) in the district as defined at N.J.A.C. 5:34-1.1 and certified upon approval of an application submitted to DCA. Pursuant to N.J.S.A. 18A:18A-3(b), the bid threshold may be adjusted by the Governor, in consultation with the Department of Treasury, every five years.

N.J.S.A. 18A:18A-4.4 provides boards of education the authority to pass a resolution authorizing the use of competitive contracting. "In order to initiate competitive contracting, the board of education shall pass a resolution authorizing the use of competitive contracting each time specialized goods or services enumerated in sections 45 of L. 1999, c.440 are desired to be contracted."

Effective July 1, 2020, and thereafter, 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 currently $22,400.

School Purchasing Programs, (continued)

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 Solicitor's opinion should be sought before a commitment is made.

The results of our examination indicated that an individual payment, contract, or agreement was 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, as amended.

Resolutions were adopted authorizing the awarding of contract or agreements for "Professional Services" per N.J.S.A. 18A:18A-5.

School Food Service

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.

We 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.

Cash receipts and bank records were reviewed for timely deposit.

The district/charter school/renaissance school project 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. The FSMC guarantees that the district will breakeven. All vendor discounts, rebates, and credits from vendors and/or the FSMC were tracked and credited to the Food Service Account and reconciled to supporting documentation at least annually.

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 maintained and properly applied in determining the cost of food and supplies used.

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.

Net cash resources did not exceed three months average expenditures.

Time sheets were reviewed, and labor costs verified. Payroll records were maintained on all School Food Services employees authorized by the board of education/board of trustees. No exceptions were noted.

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/were not submitted/certified in a timely manner.

School Food Service, (continued)

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 price meal and free milk policy was reviewed for uniform administration throughout the school system. The required verification procedures for free and reduced price applications were completed and available for review.

U.S.D.A. 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 U.S.D.A. mandated Non-Program Food Revenue Tool at least annually.

The Statement of revenues, expenses, and changes in net position (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 Enterprise Funds, Section B of the ACFR.

Student Body Activities

During our review of the student activity funds no exceptions were noted.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2024, Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low-income, and bilingual. We also performed a review of the district procedures related to its completion. The information 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 equivalents.

The district's written procedures appear to be adequate for the recording of student enrollment data.

Pupil Transportation

Our audit procedures included a test of on-roll status reported in the 2024-2025 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report. The information on the DRTRS report was verified on a test basis with a few minor 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. The bid specifications for the purchase of buses were in compliance with applicable statutes. No exceptions were noted in our review of transportation related purchases of goods and services.

Miscellaneous

Continuing Disclosure Agreements

The school district complied with its most recent continuing disclosure agreements made in relation to prior year bond issuances.

Testing for Lead of All Drinking Water in Educational Facilities

The school district adhered to all the requirements of N.J.A.C. 26-1.2 and 12.4 related to the testing for lead of all drinking water in educational facilities.

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

Suggestions to Management

- The district implements procedures to address the $126,566 of student accounts receivable in the food service fund.
- Stale outstanding checks be reviewed for propriety and cancelled if necessary
- The district collects the balance of prior year tax levy amounts due from the Borough of Victory Gardens (exclusive of the debt service portion currently under litigation).
- The district more thoroughly review year end vendor reports to ensure all those required to receive an IRS Form 1099 do so.
- Continued efforts be made to clear the outstanding items in the payroll agency account.
- Notice of the award of professional service contracts in excess of the bid threshold be published in the designated newspaper as required by LFN 2010-3 and N.J.S.A. 18A:18A-5(a)(1).

Follow-up on Prior Year Audit Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations including findings. Corrective action has been taken on all prior year findings.

There were no Office of Fiscal Accountability and Compliance audit reports issued during the fiscal year ended June 30, 2025.

Acknowledgment

We received the complete cooperation of all the officials of the school district, and we greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,

Steven D. Wielkotz, C.P.A.
Licensed Public School Accountant
No. 816

Wielkotz & Company, LLC

WIELKOTZ & COMPANY, LLC
Certified Public Accountants
Pompton Lakes, New Jersey

TOWN OF DOVER SCHOOL DISTRICT
FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIMED
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

FEDERAL

Program	Meal Category	Meals Claimed	Meals Tested	Meals Verified	Difference	Rate	(Over)/ Under Claim
National School Lunch (High Rate)	Paid	49,659	15,042	15,042	$ -	$ 0.44	$ -
National School Lunch (High Rate)	Reduced	43,104	11,375	11,375	-	4.05	-
National School Lunch (High Rate)	Free	292,815	79,286	79,286	-	4.45	-
	Total	385,578	105,703	105,703	-		-
National School Lunch (Healthy Hunger-Free Kids Act)	HHFKA	385,578	105,703	105,703	-	0.09	-
Summer Food Service Program							
Breakfast	Free	4,598	4,598	4,598	-	2.38	-
Lunch	Free	11,124	11,124	11,124	-	4.15	-
	Total	15,722	15,722	15,722	-		-
School Breakfast (Severe Needs Rate)	Paid	34,311	11,110	11,110	-	0.39	-
	Reduced	22,725	6,267	6,267	-	2.54	-
	Free	178,569	50,650	50,650	-	2.84	-
	Total	235,605	68,027	68,027	-		-
School Breakfast (Regular Rate)	Paid	106	24	24	-	0.39	-
	Reduced	61	-	-	-	2.07	-
	Free	1,956	519	519	-	2.37	-
	Total	2,123	543	543	-		-
Total (Over)/Under Claim							$ -

TOWN OF DOVER SCHOOL DISTRICT
FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIMED
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

STATE							
National School Lunch (High Rate)	Paid	49,659	15,042	15,042	-	0.060	$ -
National School Lunch (High Rate)	Reduced	43,104	11,375	11,375	-	0.470	-
National School Lunch (High Rate)	Free	292,815	79,286	79,286	-	0.070	-
National School Lunch State Reimbursement	NJEIE	7,140	1,943	1,943	-	4.010	-
National School Lunch (NJEIE)							
	Total	392,718	105,703	105,703	-		-
State Reimbursement - Breakfast After the Bell Program	Free	237,728	68,570	68,570	-	0.10	-
State Reimbursement - National School Breakfast (High Rate)	Reduced	22,786	6,267	6,267	-	0.30	-
State Reimbursement - National School Breakfast (NJEIE)	NJEIE	4,311	1,195	1,195	-	2.45	-
	Total	264,825	76,032	76,032	-		-
Total (Over)/Under Claim							$ -

DOVER PUBLIC SCHOOL DISTRICT

Net cash resources did not exceed three months of expenditures
Proprietary Funds - Food Service
Year ended June 30, 2025

			Food Service B - 4/5	
Net Cash Resources:				
ACFR *	**Current Assets**			
B-4	Cash & Cash Equiv.	$	(6,550)	
B-4	Due from Other Gov'ts		161,287	
B-4	Accounts Receivable		126,566	
B-4	Due from Other Funds			
ACFR	**Current Liabilities**			
B-4	Less: Accounts Payable		(80,947)	
B-4	Less: Due to Other Funds			
B-4	Less: Due to State			
B-4	Less: Unearned Revenue		(5,913)	
	Net Cash Resources	**$**	**194,443**	**(A)**
Net Adj. Total Operating Expense:				
B-5	Tot. Operating Exp.		3,169,614	
B-5	Less Depreciation		(48,026)	
	Adj. Tot. Oper. Exp.	**$**	**3,121,588**	**(B)**
Average Monthly Operating Expense:				
	B / 10	**$**	**312,159**	**(C)**
Three times monthly Average:				
	3 X C	**$**	**936,476**	**(D)**

TOTAL IN BOX A	$	194,443.00
LESS TOTAL IN BOX D	$	936,476.40
NET	**$**	**(742,033.40)**

From above:

A is greater than D, cash exceeds 3 X average monthly operating expenses.
D is greater than A, cash does not exceed 3 X average monthly operating expenses.

* Inventories are not to be included in total current assets.

SOURCE - USDA resource management comprehensive review form

SCHEDULE OF AUDITED ENROLLMENTS

DOVER PUBLIC SCHOOL DISTRICT
BOARD OF EDUCATION

Application for State School Aid Summary
Enrollment as of October 14, 2024

Year ended June 30, 2025

	2025-2026 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on ASSA On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll		Errors		Reported on ASSA as Schools	Sample for Verification	Verified	Errors
Enrollment Category	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Full Day Preschool 3yrs	17		17				17		17							
Full Day Preschool 4yrs	16		16				16		16							
Full Day Kindergarten	170		170				170		170							
One	180		180				180		180							
Two	181		181				181		181							
Three	206		206				206		206							
Four	193		193				193		193							
Five	200		200				200		200							
Six	195		195				195		195							
Seven	223		223				223		223							
Eight	197		197				197		197							
Ninth	242		242				242		242							
Tenth	256		256				256		256							
Eleven	224	23	224	23			224	23	224	23						
Twelve	258	30	258	30			258	30	258	30						
Subtotal	2,758	53	2,758	53			2,758	53	2,758	53						
Special Ed. Elementary	171						84	84	84	84			9	8	8	
Special Ed. Middle	96						47	47	47	47			9	8	8	
Special Ed. High School	127	5					66	66	66	66			12	9	9	
Subtotal	394	5					197	197	197	197			30	25	25	
Totals	3,152	58	2,758	53			2,955	250	2,955	250			30	25	25	
Percentage Error																

DOVER PUBLIC SCHOOL DISTRICT
BOARD OF EDUCATION

Application for State School Aid Summary
Enrollment as of October 14, 2024

Year ended June 30, 2025

	Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
Enrollment category	Reported on A.S.SA. as Low Income	Reported on workpapers as Low Income	Errors	Sample selected from workpapers	Verified to Application and Register	Errors	Reported on A.S.S.A as LEP low Income	Reported on Workpapers LEP low Income	Errors	Sample Selected from Workpapers	Verified to Test score and Register	Errors
Full Day Preschool												
Full Day Kindergarten	141	141		17	17		96	96		24	24	
One	152	152		19	19		103	103		25	25	
Two	140	140		17	17		107	107		26	26	
Three	161	161		20	20		103	103		25	25	
Four	151	151		19	19		67	67		17	17	
Five	164	164		20	20		57	57		14	14	
Six	157	157		19	19		57	57		14	14	
Seven	147	147		18	18		43	43		11	11	
Eight	122	122		15	15		44	44		10	10	
Ninth	170	170		22	22		61	61		15	15	
Tenth	169	169		21	21		69	69		17	17	
Eleven	158	158		19	19		69	69		17	17	
Twelve	161	161		20	20		49	49		12	12	
Special Ed. Elementary	157	157		19	19		90	90		22	22	
Special Ed. Middle School	73	73		9	9		9	9		2	2	
Special Ed. High School	94.5	94.5		10	10		9	9		3	3	
	2317.5	2317.5		284	284		1,033	1,033		254	254	
	2317.5	2317.5		284	284		1033	1033		254	254	
Percentage												

	Transportation					
Category	Reported on DRTRS by DOE/county	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular - Public Schools, Part A - Column 1; Rows 1-5	465	465		197	197	
Transported Non Public, Part A - Column 2; Rows 6-7	13	13		6	6	
Regular - Special Education, Part A - Column 3; Rows 8-10						
Special needs, Part B - Row 11	189	189		117	117	
Totals	667	478		320	320	
Percentage						

	Reported	Re-calc.
Avg. Mileage - Regular Excluding Grade PK	3.7	3.7
Avg. Mileage - Regular Including Grade PK	3.7	3.7
Avg. Mileage - Special Ed with Special Needs	3.7	3.7

SCHEDULE OF AUDITED ENROLLMENTS

DOVER PUBLIC SCHOOL DISTRICT
BOARD OF EDUCATION

Application for State School Aid Summary
Enrollment as of October 14, 2024

Year ended June 30, 2025

	Resident LEP Not Low Income			Sample for Verification		
Enrollment category	Reported on A.S.S.A as LEP Not low Income	Reported on Workpapers LEP Not low Income	Errors	Sample Selected from Workpapers	Verified to Test score and Register	Sample Errors
Full Day Preschool						
Full Day Kindergarten	10	10		7	7	
One	11	11		7	7	
Two	18	18		12	12	
Three	24	24		16	16	
Four	8	8		5	5	
Five	8	8		5	5	
Six	7	7		5	5	
Seven	11	11		7	7	
Eight	20	20		14	14	
Ninth	16	16		11	11	
Tenth	18	18		12	12	
Eleven	10	10		6	6	
Twelve	14	14		11	11	
Special Ed. Elementary	18	18		13	13	
Special Ed. Middle School	1	1		1	1	
Special Ed. High School						
Co Voc- Regular	1	1				
	194	194		132	132	
	194	194		132	132	
Percentage						

DOVER PUBLIC SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION

REGULAR DISTRICT

SECTION 1

A. 2% Calculation of Excess Surplus

2024-25 Total General Fund Expenditures per the , Ex. ACFR C-1	$ 91,223,484	(B)		
Increased by:				
Transfer from Capital Outlay to Capital Projects Fund	$ 1,160,874	(B1a)		
Transfer from Capital Reserve to Capital Projects Fund	$	(B1b)		
Transfer from General Fund to SRF for PreK-Regular	$ 1,254,141	(B1c)		
Transfer from General Fund to SRF for PreK-Inclusion	$	(B1d)		
Decreased by:				
On-Behalf TPAF Pension & Social Security	$ 13,597,425	(B2a)		
Assets Acquired Under Capital Leases	$ 773,365	(B2b)		
Adjusted 24-25 General Fund Expenditures [(B)+(B1's)-(B2's)]	$ 79,267,709	(B3)		
2% of Adjusted 2024-25 General Fund Expenditures [(B3) times .02]	$ 1,585,354	(B4)		
Enter Greater of (B4) or $250,000	$ 1,585,354	(B5)		
Increased by: Allowable Adjustment *	$ 75,667	(K)		
Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]			$ 1,661,021	(M)

SECTION 2

Total General Fund - Fund Balances @ 6-30-25 (Per ACFR Budgetary Comparison Schedule C-1)	$ 24,142,697	(C)		
Decreased by:				
Year-end Encumbrances	$ 2,492,011	(C1)		
Legally Restricted - Designated for Subsequent Year's Expenditures	$ -	(C2)		
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	$ 1,379,742	(C3)		
Other Restricted Fund Balances****	$ 17,133,011	(C4)		
Assigned Fund Balance - Unreserved -- Designated for Subsequent Year's Expenditures	$	(C5)		
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]			$ 3,137,933	(U1)

SECTION 3

Restricted Fund Balance - Excess Surplus*** [(U1)-(M)] IF NEGATIVE ENTER -0-	$ 1,476,912	(E)

Recapitulation of Excess Surplus as of June 30, 2025

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	$ 1,379,742	(C3)
Reserved Excess Surplus ***[(E)]	$ 1,476,912	(E)
Total [(C3) + (E)]	$ 2,856,654	(D)

DOVER PUBLIC SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION

* 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
(J5) Supplemental Stabilization Aid & Maintenance of Equity 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	$	75,667	(J1)
Additional Nonpublic School Transportation Aid	$	-	(J2)
Current Year School Bus Advertising Revenue Recognized	$		(J3)
Family Crisis Transportation Aid	$		(J4)
Supplemental Stabilization Aid & Maintenance of Equity Aid	$		(J5)
Total Adjustments [(H)+{I)+(J1)+(J2)+(J3)+(J4)+(J5)]	$	75,667	(K)

** This amount represents the June 30, 2025 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

*** Amounts must agree to the June 30, 2025 ACFR and the sum of the two lines 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 Finance prior to September 30.

Detail of Other Reserved Fund Balance

Statutory restrictions:			
Approved unspent separate proposal	$		
Sale/Lease-back reserve	$		
Capital Reserve	$	15,609,547	
Maintenance Reserve	$	1,514,643	
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	$		
Reserve for Unemployment Fund	$	8,821	
[Other Restricted Fund Balance not noted above]****	$		
Total Other Restricted Fund Balance	$	17,133,011	(C4)

DOVER PUBLIC SCHOOL DISTRICT
AUDIT RECOMMENDATIONS SUMMARY
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Recommendations:

1. Administrative Practices and Reporting

   None

2. Financial Planning, Accounting and Reporting

   Steps be taken to contact the State of New Jersey, Division of Taxation, Employer accounts to rectify an overpayment of SUI/FLI taxes related to the 2^{nd} quarter of 2024.

3. School Purchasing Programs

   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

   None

9. Miscellaneous

   None

10. Status of Prior Year Audit Findings/Recommendations

    A review was performed on the prior year recommendation and corrective action was taken on all prior year findings, with the exception of the recommendations preceded with an "*".