SCHOOL DISTRICT
OF

# LITTLE EGG HARBOR TOWNSHIP

**Auditor's Management Report**
**For the Fiscal Year Ended June 30, 2025**

**AUDITORS MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE**

FORD - SCOTT
& ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS
1535 HAVEN AVENUE • OCEAN CITY, NJ • 08226
PHONE 609.399.6333 • FAX 609.399.3710
www.ford-scott.com

# REPORT OF INDEPENDENT AUDITORS

Honorable President and
Members of the Board of Education
Little Egg Harbor Township School District
County of Ocean, New Jersey

We have audited, in accordance with audit 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 Little Egg Harbor Township School District in the County of Ocean for the year ended June 30, 2025, and have issued our report thereon dated December 28, 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 management of the Little Egg Harbor Township Board of Education, the New Jersey State Department of Education (cognizant audit agency), other state and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Ford, Scott & Associates, L.L.C.*
**FORD, SCOTT & ASSOCIATES, L.L.C.**
**CERTIFIED PUBLIC ACCOUNTANTS**

*Michael S. Garcia*
**Michael S. Garcia**
**Certified Public Accountant**
**Licensed Public School Accountant**
**No. 2080**

**December 28, 2025**

## ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING

### Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and the Treasurer of School Moneys, the activities of the Board of 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, Insurance Schedule contained in the district's ACFR.

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

| Name | Position | | Amount |
|---|---|---|---|
| Robert Green - through June 30. 2025 | Board Secretary/School Business Administrator | $ | 300,000 |
| Patricia Christopher, CPA | Treasurer | $ | 300,000 |

### P.L. 2020, c. 44

Our audit procedures included an inquiry and subsequent review of health benefit data required per NJSA 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. The school district Chapter 44 data was submitted timely.

### Tuition Charges

**AMR FINDING 2025-1**
The District was unable to provide a copy of the Tuition Contract with the Bass River Board of Education. We were able to determine that all payments were by June 30, 2025, in agreement with the billed amounts.

**AMR RECOMMENDATION 2025-1**
We Recommend that fully executed copies of Tuition Contracts be maintained and available for audit.

Due to the finding above, a comparison of tentative tuition charges and actual certified tuition charges was not able to be made and it could not be determined if a proper adjustment to the billings to sending district 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

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

**Financial Planning, Accounting and Reporting - Continued**

**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 and the Board Secretary/School Business Administrator.

Salary withholdings were promptly remitted to the proper agencies, including health benefits premium.

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 (or state) regulations regarding the compensation which is required to be reported.

**AMR FINDING 2025-2**
The Employee contribution for Health Insurance Costs was not calculated correctly in several cases.

**AMR RECOMMENDATION 2025-2**
We Recommend that all Employee contributions for Health Insurance Costs be calculated correctly.

**Employee Position Control Roster**

An inquiry and subsequent review of the Position Control Roster found no inconsistencies between the payroll records, employee benefit records (e.g. pension reports and health benefit coverage reports), the general ledger accounts to where wages are posted (administrative versus instruction), and the Position Control Roster.

**Reserve for Encumbrances, Liability for Accounts Payable**

A review of outstanding issued purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable. No discrepancies were noted.

**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 reliability and compliance with N.J.A.C. 6A:23A-8.3. As a result of the procedures performed, no transaction errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

*A. General Classification Findings*
*None*

*B. Administrative Classification Findings*
*None*

**Financial Planning, Accounting and Reporting – Continued**

**Board Secretary's Records**

Our review of the financial and accounting records maintained by the Board Secretary Records were in satisfactory condition.

Bids received were summarized in the minutes.

Acknowledgement of the Board's receipt of the Board Secretary's and the Treasurer's monthly financial reports were included in the minutes.

Budget appropriations were not greater than realized revenues and Board authorized use of surplus.

No budgetary line accounts were over-expended during the fiscal year and at June 30.

Purchase orders were charged to the appropriate line accounts in accordance with State prescribed Uniform Minimum Chart of Accounts (2R2), for New Jersey Public Schools.

**AMR FINDING 2025-3 / ACFR FINDING - 1**
Preschool Education Program expenditures were $287,934.33 in excess of the available funds. The District had available Carryover Funds from the 2022/2023 year in the amount of $320,108.09, those funds were budgeted as revenue in the 2023/2024 Budget and once again in the 2024/2025 Budget. The amounts were spent in both years.

**AMR RECOMMENDATION 2025-3 / ACFR FINDING - 1**
We recommend that Preschool Education Program Expenditures be limited to the amount of funds available.

**Treasurer's Records**

The Board Treasurer's Records were in satisfactory condition. All required reconciliations were performed.

All cash receipts were promptly deposited.

The Treasurers Records were in agreement with the Board Secretary

**Pupil Transportation**

Our audit procedures included a test of on roll status reported in the 2024-25 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 include a review of transportation related contracts and purchases. Based on our review, the district complied the 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.

**Elementary and Secondary Education Act of 1965 (E.S.E.A.) as amended by the 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.

The study of compliance for E.S.E.A. revealed 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 the Schedule A and Schedule B 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.

The study of compliance for Other Special Federal and/or State Projects revealed no areas of noncompliance and/or questioned costs.

**I.D.E.A. Part B**

The study of compliance for IDEA revealed no areas of noncompliance and/or questioned costs.

Grant applications approvals and acceptance of grant funds were made by board resolution or recorded in the minutes.

**T.P.A.F. Reimbursement**

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

**TPAF Reimbursement to the State for Federal Salary Expenditures**

The amount of the expenditure charged to the current year's Final Report for all federal awards for the Little Egg Harbor Township 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 expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

**School Purchasing Programs**

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law), the associated rules and related information on the statute, and school contracts in general is available on the NJ Local Agency Procurement Laws webpage: https://www.state.nj.us/dca/divisions/dlgs/programs/lpcl.html.

Current statute is posted on the New Jersey Legislature http://www.njleg.state.nj.us website.

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 $22,400 for 2024-2025.

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.

Based on the results of my examination, I did not note any individual payments, contracts, or agreements were made for the performance of any work or goods or services, in excess of the statutory thresholds where there had been no advertising for bids in accordance 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-5.

**School Food Service**

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 service fund were reviewed. The financial accounts, meal count records were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposit.

The district 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 Procurement contract were reviewed and audited. The FSMC contract includes an operating results provision which does provide a guarantee. The terms of the profit guarantee were met. 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 currently 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.

The SFA recorded and maintained separate supporting documentation for additional costs (food, supplies, transportation, etc.) applicable to the implementation of the COVID-19 meal service under SSO or SFSP program requirements.

Net cash resources did exceed three months average expenditures.

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 submitted/certified in a timely manner.

Applications for free and reduced-price meals were reviewed for completeness and accuracy. The number of free and reduced-price meals claimed as served was compared to the number of valid applications /or to the list of directly certified students on file, times the number of operating days, on a school-by-school basis. The free and reduced-price meal and free milk policy was reviewed for uniform administration throughout the school system. Sites approved to participate in Provisions I and II were examined for compliance with all counting and claiming requirements. The required verification procedures for free and reduced-price applications were completed and available for review.

**School Food Service - Continued**

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 Statement of Revenues, Expenses, and Changes in Fund Net Assets (ACFR Schedule B-5) does separate program and non-program revenue AND program and non-program cost of goods sold.

**Student Body Activities**

During our review of the student activity funds, the records were found to be in satisfactory condition.

**Community School**

The District discontinued the operation of the Community School, which had accumulated a deficit in the amount of $134,398.29 from its operations in prior years. As of June 30, 2025 this fund has been eliminated and its resulting deficit has been absorbed by the General Fund.

**Regional Professional Development Academy**

During our review of the Regional Professional Development Academy funds, the records were found to be in satisfactory condition.

**Application for State School Aid**

Our audit procedures included a test of information reported in the October 15, 2024, Application for State School Aid (ASSA) for on-roll, private schools for the handicapped, low income and bilingual. We also performed a review of the district's procedures related to its completion. The information on the ASSA was compared to the district workpapers without exception. The information that was included on the workpapers was verified without exception. 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.

**Facilities and Capital Assets**

No Exceptions were noted.

**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).

**Follow-Up on Prior Year Findings**

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

**Suggestions to Management**

**Food Service Fund** - The District has accumulated Excess Cash Net Resources in the Food Service Fund in the amount of $163,461.66, due to the influx of additional Federal and State Funding related to the COVID-19 Pandemic. The State of New Jersey Department of Agriculture has issued a letter dated October 4, 2023, to all School Districts indicating that these excess funds may be retained by the District and, that the District must develop a plan which projects how excess funds will be expended in support of the program during the upcoming school year. We suggest that the district develop a plan to utilize the excess funds on allowable expenses that support the Federal Child Nutrition Program, such as improving the nutritional quality of food or purchasing equipment for the kitchens and cafeterias as outlined in the Code of Federal Regulations, 7 CFR 210.14(a).

**Acknowledgment**

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

Respectfully submitted,

*Ford, Scott & Associates, L.L.C.*

**FORD, SCOTT & ASSOCIATES, L.L.C.**
**CERTIFIED PUBLIC ACCOUNTANTS**

*Michael S. Garcia*

**Michael S. Garcia**
**Certified Public Accountant Licensed**
**Public School Accountant No. 2080**

**December 28, 2025**

**SCHEDULE OF MEAL COUNT ACTIVITY**
**TOWNSHIP OF LITTLE EGG HARBOR SCHOOL DISTRICT**
**FOOD SERVICE FUND**
**NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM**
**ENTERPRISE FUND**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| Program | Meal Category | Meals Claimed | Meals Verified | Diff. | Rate | (Over) Under Claim |
|---|---|---|---|---|---|---|
| National School Lunch | Paid | 56,709 | 56,709 | - | $ 0.5100 | $ - |
| | Reduced | 19,548 | 19,548 | - | 4.1200 | - |
| | Free | 95,951 | 95,951 | - | 4.5200 | - |
| Total | | 172,208 | 172,208 | - | | $ - |
| School Breakfast Program | Paid | 34,621 | 34,621 | - | $ 0.3900 | $ - |
| | Reduced | 14,171 | 14,171 | - | 2.5400 | - |
| | Free | 72,470 | 72,470 | - | 2.8400 | - |
| Total | | 121,262 | 121,262 | - | | $ - |
| Total | | 293,470 | 293,470 | - | | $ - |
| TOTAL NET (UNDERCLAIM)/OVERCLAIM | | | | | | $ - |

# NET CASH RESOURCE SCHEDULE

## Net cash resources DID NOT exceed three months of expenditures
## Proprietary Funds - Food Service
## FYE 2025

| | | | Food Service B - 4/5 | |
|---|---|---|---|---|
| **Net Cash Resources:** | | | | |
| **CAFR** | * | **Current Assets** | | |
| B-4 | | Cash & Cash Equiv. | 661,043.99 | |
| B-4 | | Due from Other Gov'ts | - | |
| B-4 | | Accounts Receivable | 125,068.71 | |
| B-4 | | Investments | - | |
| **CAFR** | | **Current Liabilities** | | |
| B-4 | | Less Accounts Payable | (85,828.91) | |
| B-4 | | Less Accruals | (56,622.81) | |
| B-4 | | Less Due to Other Funds | (1,843.13) | |
| B-4 | | Less Deferred Revenue | (15,683.03) | |
| | | **Net Cash Resources** | **626,134.82** | **(A)** |
| **Net Adj. Total Operating Expense:** | | | | |
| B-5 | | Tot. Operating Exp. | 1,574,590.05 | |
| B-5 | | Less Depreciation | (32,346.18) | |
| | | Adj. Tot. Oper. Exp. | **1,542,243.87** | **(B)** |
| **Average Monthly Operating Expense:** | | | | |
| | | B / 10 | **154,224.39** | **(C)** |
| **Three times monthly Average:** | | | | |
| | | 3 X C | **462,673.16** | **(D)** |

| | | |
|---|---|---|
| TOTAL IN BOX A | $ | 626,134.82 |
| LESS TOTAL IN BOX D | $ | 462,673.16 |
| NET | **$** | **163,461.66** |

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

**LITTLE EGG HARBOR TOWNSHIP SCHOOL DISTRICT**
**SCHEDULE OF AUDITED ENROLLMENTS**
**APPLICATION FOR STATE SCHOOL AID SUMMARY**
**ENROLLMENT AS OF OCTOBER 15, 2024**

| | 2025-2026 Application for State School Aid | | | | | | Sample for Verification | | | | | | Private Schools for Disabled | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Reported on A.S.S.A. On Roll | | Reported on Workpapers On Roll | | Errors | | Sample Selected from Workpapers | | Verified per Registers On Roll | | Errors per Registers On Roll | | Reported on A.S.S.A. as Private Schools | Reported on workpapers | Sample for Verifi-cation | Sample Verified | Sample Errors |
| | Full | Shared | Full | Shared | Full | Shared | Full | Shared | Full | Shared | Full | Shared | | | | | |
| Half Day PreK - 3Yr | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Half Day PreK - 4Yr | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Full Day PreK - 3Yr | 138 | - | 138 | - | - | - | 22 | - | 22 | - | - | - | - | - | - | - | - |
| Full Day PreK - 4Yr | 131 | - | 131 | - | - | - | 21 | - | 21 | - | - | - | - | - | - | - | - |
| Half Day Kindergarten | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Full Day Kindergarten | 154 | | 154 | - | - | - | 25 | - | 25 | - | - | - | - | - | - | - | - |
| One | 179 | - | 179 | - | - | - | 29 | - | 29 | - | - | - | - | - | - | - | - |
| Two | 141 | - | 141 | - | - | - | 23 | - | 23 | - | - | - | - | - | - | - | - |
| Three | 155 | - | 155 | - | - | - | 25 | - | 25 | - | - | - | - | - | - | - | - |
| Four | 179 | - | 179 | - | - | - | 29 | | 29 | - | - | - | - | - | - | - | - |
| Five | 146 | - | 146 | - | - | - | 24 | - | 24 | - | - | - | - | - | - | - | - |
| Six | 138 | - | 138 | - | - | - | 22 | - | 22 | - | - | - | - | - | - | - | - |
| Seven | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Eight | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Nine | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ten | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Eleven | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Twelve | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Post-Graduate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Adult H.S. (15+CR.) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Adult H.S. (1-14+CR.) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 1,361 | - | 1,361 | - | - | - | 220 | - | 220 | - | - | - | - | - | - | - | - |
| Special Ed - Elementary | 280 | - | 280 | - | - | - | 45 | - | 45 | - | - | - | 1 | 1 | 1 | 1 | - |
| Special Ed - Middle School | 39 | - | 39 | - | - | - | 7 | - | 7 | - | - | - | | | | | - |
| Special Ed - High School | - | | | | | | | | | | | | | | | | |
| Subtotal | 319 | - | 319 | - | - | - | 52 | - | 52 | - | - | - | 1 | 1 | 1 | 1 | - |
| Co. Voc. - Regular | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Co. Voc. - FT Post Sec. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Totals | 1,680 | - | 1,680 | - | - | - | 272 | - | 272 | - | - | - | 1 | 1 | 1 | 1 | - |
| Percentage Error | | | | | 0.00% | 0.00% | | | | | 0.00% | 0.00% | | | | | 0.00% |

**LITTLE EGG HARBOR TOWNSHIP SCHOOL DISTRICT**
**SCHEDULE OF AUDITED ENROLLMENTS**
**APPLICATION FOR STATE SCHOOL AID SUMMARY**
**ENROLLMENT AS OF OCTOBER 15, 2024**

| | 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 LEP Low Income | Errors | Sample Selected from Workpapers | Verified to Test Score, Lunch App. and Register | Sample Errors |
| Half Day PreK - 3Yr | - | - | - | - | - | - | - | - | - | - | - | - |
| Half Day PreK - 4Yr | - | - | - | - | - | - | - | - | - | - | - | - |
| Full Day PreK - 3Yr | - | - | - | - | - | - | - | - | - | - | - | - |
| Full Day PreK - 4Yr | - | - | - | - | - | - | - | - | - | - | - | - |
| Half Day Kindergarten | - | - | - | - | - | - | - | - | - | - | - | - |
| Full Day Kindergarten | 72 | 72 | - | 22 | 22 | - | 8 | 8 | - | 7 | 7 | - |
| One | 86 | 86 | - | 28 | 28 | - | 7 | 7 | - | 6 | 6 | - |
| Two | 72 | 72 | - | 23 | 23 | - | 4 | 4 | - | 3 | 3 | - |
| Three | 82 | 82 | - | 26 | 26 | - | 2 | 2 | - | 2 | 2 | - |
| Four | 86 | 86 | - | 28 | 28 | - | 6 | 6 | - | 5 | 5 | - |
| Five | 62 | 62 | - | 20 | 20 | - | 1 | 1 | - | 1 | 1 | - |
| Six | 65 | 65 | - | 21 | 21 | - | 1 | 1 | - | 1 | 1 | - |
| Seven | - | | - | - | | - | - | | - | - | | - |
| Eight | - | | - | - | | - | - | | - | - | | - |
| Nine | - | | - | - | | - | - | | - | - | | - |
| Ten | - | | - | - | | - | - | | - | - | | - |
| Eleven | - | | - | - | | - | - | | - | - | | - |
| Twelve | - | | - | - | | - | - | | - | - | | - |
| Post-Graduate | - | | - | - | | - | - | | - | - | | - |
| Adult H.S. (15+CR.) | - | | - | - | | - | - | | - | - | | - |
| Adult H.S. (1-14+CR.) | - | | - | - | | - | - | | - | - | | - |
| Subtotal | 525 | 525 | - | 168 | 168 | - | 29 | 29 | - | 25 | 25 | - |
| Special Ed - Elementary | 177 | 177 | - | 57 | 57 | - | 7 | 7 | - | 6 | 6 | - |
| Special Ed - Middle School | 21 | 21 | - | 7 | 7 | - | - | - | - | - | - | - |
| Special Ed - High School | - | | | | | | | | | | | |
| Subtotal | 198 | 198 | - | 64 | 64 | - | 7 | 7 | - | 6 | 6 | - |
| Co. Voc. - Regular | - | - | - | - | - | - | - | - | - | - | - | - |
| Co. Voc. - FT Post Sec. | - | - | - | - | - | - | - | - | - | - | - | - |
| Totals | 723 | 723 | - | 232 | 232 | - | 36 | 36 | - | 31 | 31 | - |
| Percentage Error | | | 0.00% | | | 0.00% | | | 0.00% | | | 0.00% |

| | Transportation | | | | | |
|---|---|---|---|---|---|---|
| | Reported on DRTRS by DOE/County | Reported on DRTRS by District | Errors | Sample Tested | Verified to Register | Errors |
| Reg. - Public Schools, col. 1 - col 2 | 1,215 | 1,215 | - | 216 | 216 | - |
| Reg - Sp Ed, col. 4 | 126 | 126 | - | 22 | 22 | - |
| Transported - Non-Public, col. 2 | | - | - | - | | - |
| Transported - Non-Public, AIL col. 3 | 32 | 32 | - | 6 | 6 | - |
| Special Ed Special Needs, col. 6 | 110 | 110 | - | 20 | 20 | - |
| Totals | 1,483 | 1,483 | - | 264 | 264 | - |
| Percentage Error | | | | | | 0.00% |

| | (from drtrs) Reported | Recalculated |
|---|---|---|
| Reg Avg. (Mileage) = Regular Including Grade PK Students (Part A) | 4.5 | 4.5 |
| Reg Avg. (Mileage) = Regular Excluding Grade PK Students (Part A) | 4.7 | 4.7 |
| Spec Avg. = Special Ed with Special Needs (Part B) | 3.9 | 3.9 |

**LITTLE EGG HARBOR TOWNSHIP SCHOOL DISTRICT**
**SCHEDULE OF AUDITED ENROLLMENTS**
**APPLICATION FOR STATE SCHOOL AID SUMMARY**
**ENROLLMENT AS OF OCTOBER 15, 2024**

| | Resident LEP NOT Low Income | | | Sample for Verification | | |
|---|---|---|---|---|---|---|
| | 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 |
| Half Day PreK - 3Yr | - | - | - | - | - | - |
| Half Day PreK - 4Yr | - | - | - | - | - | - |
| Full Day PreK - 3Yr | - | - | - | - | - | - |
| Full Day PreK - 4Yr | - | - | - | - | - | - |
| Half Day Kindegarten | - | - | - | - | - | - |
| Full Day Kindergarten | 4 | 4 | - | 3 | 3 | - |
| One | 4 | 4 | - | 3 | 3 | - |
| Two | - | - | - | - | - | - |
| Three | 1 | 1 | - | 1 | 1 | - |
| Four | - | - | - | - | - | - |
| Five | - | - | - | - | - | - |
| Six | - | | - | - | | - |
| Seven | - | - | - | - | - | - |
| Eight | - | - | - | - | - | - |
| Nine | - | - | - | - | - | - |
| Ten | - | - | - | - | - | - |
| Eleven | - | - | - | - | - | - |
| Twelve | - | - | - | - | - | - |
| Post-Graduate | - | - | - | - | - | - |
| Adult H.S. (15+CR.) | - | - | - | - | - | - |
| Adult H.S. (1-14+CR.) | - | | - | | - | |
| Subtotal | 9 | 9 | - | 7 | 7 | - |
| | | | | | | |
| Special Ed - Elementary | 2 | 2 | - | 2 | 2 | - |
| Special Ed - Middle School | - | - | - | - | - | - |
| Special Ed - High School | - | - | - | - | - | - |
| Subtotal | 2 | 2 | - | 2 | 2 | - |
| | | | | | | |
| Co. Voc. - Regular | - | - | - | - | - | - |
| Co. Voc. - FT Post Sec. | - | - | - | - | - | - |
| Totals | 11 | 11 | - | 9 | 9 | - |
| Percentage Error | | | 0.00% | | | 0.00% |

**LITTLE EGG HARBOR TOWNSHIP SCHOOL DISTRICT**
**EXCESS SURPLUS CALCULATION**
**FOR THE YEAR ENDED JUNE 30, 2025**

**REGULAR DISTRICT**

**SECTION 1**

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

| | | | |
|---|---|---|---|
| 2024-25 Total General Fund Expenditures per the ACFR, Ex. C-1 | $ 33,621,177.94 (B) | | |
| Increased by: | | | |
| Transfer from Capital Outlay to Capital Projects Fund | $ 585,387.00 (B1a) | | |
| Transfer from Capital Reserve to Capital Projects Fund | $ - (B1b) | | |
| Transfer from General Fund to SRF for PreK-Regular | $ 362,208.00 (B1c) | | |
| Transfer from General Fund to SRF for PreK-Inclusion | $ - (B1d) | | |
| Decreased By: | | | |
| On-Behalf TPAF Pension & Social Security | $ 7,564,938.96 (B2a) | | |
| Assets Acquired Under Capital Leases | - (B2b) | | |
| Adjusted 2024-25 General Fund Expenditures [(B)+(B1's)-(B2's)] | $ 27,003,833.98 (B3) | | |
| 2% of Adjusted 2024-25 General Fund Expenditures [(B3) times .04] | $ 540,076.48 (B4) | | |
| Enter Greater of (B4) or $250,000 | $ 540,076.48 (B5) | | |
| Increased by: Allowable Adjustment* | $ - (K) | | |
| Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)] | | $ 540,076.48 (M) | |

**SECTION 2**

| | | |
|---|---|---|
| Total General Fund - Fund Balances @ 06/30/2025 (Per ACFR Budgetary Comparison Schedule C-1) | $ 1,835,041.68 (C) | |
| Decreased by: | | |
| Year-end Encumbrances | $ 110,706.10 (C1) | |
| Legally Restricted - Designated for Subsequent Year's Expenditures | $ - (C2) | |
| Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures ** | $ - (C3) | |
| Other Restricted Fund Balances **** | $ 628,657.05 (C4) | |
| Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures | $ 703,623.00 (C5) | |
| Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)] | | $ 392,055.53 (U1) |

**SECTION 3**

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

***Recapitulation of Excess Surplus as of June 30, 2025:***

| | |
|---|---|
| Reserved Excess Surplus - Designated for Subsequent Year's Expenditures ** | $ - (C3) |
| Reserved Excess Surplus *** | $ - (E) |
| Total [(C3) + (E)] | $ - (D) |

**LITTLE EGG HARBOR TOWNSHIP SCHOOL DISTRICT**
**EXCESS SURPLUS CALCULATION**
**FOR THE YEAR ENDED JUNE 30, 2025**

* This adjustment line (as detailed below) is to be utilized for Impact Aid (when applicable), Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10), and Extraordinary Aid, and Additional Nonpublic School Transportation Aid if applicable (Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid and Additional Nonpublic School Transportation Aid).

***Detail of Allowable Adjustments***

| | | | |
|---|---|---|---|
| Impact Aid | $ | - | (H) |
| Sale & Lease-back | $ | - | (I) |
| Extraordinary Aid | $ | | (J1) |
| Additional Nonpublic School Transportation Aid | $ | | (J2) |
| Current Year School Bus Advertising Revenue Recognized | $ | | (J3) |
| Family Crisis Transportation Aid | $ | | (J4) |
| Supplemental Stabilization Aid received April & Maintenance of Equity Aid received J | $ | | (J5) |
| Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)+(J5)] | $ | - | (K) |

** This amount represents the June 30, 2024 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 Restricted Fund Balance***

Statu

| | | | |
|---|---|---|---|
| Approved unspent separate proposal | $ | - | |
| Sale/lease-back reserve | $ | - | |
| Capital reserve | $ | 566,599.17 | |
| Maintenance reserve | $ | 37,038.00 | |
| 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 | $ | 25,019.88 | |
| [Other Restricted Fund Balance not noted above] **** | $ | | |
| Total Other Restricted Fund Balance | $ | 628,657.05 | (C4) |

**AUDIT RECOMMENDATIONS SUMMARY**
**For the Fiscal Year Ended June 30, 2025**
**LITTLE EGG HARBOR TOWNSHIP SCHOOL DISTRICT**

Recommendations:

1. Administrative Practices and Procedures

**AMR FINDING 2025-1**
The District was unable to provide a copy of the Tuition Contract with the Bass River Board of Education. We were able to determine that all payments were by June 30, 2025, in agreement with the billed amounts.

**AMR RECOMMENDATION 2025-1**

We Recommend that fully executed copies of Tuition Contracts be maintained and available for audit.

2. Financial Planning. Accounting and Reporting

**AMR FINDING 2025-2**
The Employee contribution for Health Insurance Costs was not calculated correctly in several cases.

**AMR RECOMMENDATION 2025-2**
We Recommend that all Employee contributions for Health Insurance Costs be calculated correctly.

**AMR FINDING 2025-3 / ACFR FINDING - 1**
Preschool Education Program expenditures were $287,934.33 in excess of the available funds. The District had available Carryover Funds from the 2022/2023 year in the amount of $320,108.09, those funds were budgeted as revenue in the 2023/2024 Budget and once again in the 2024/2025 Budget. The amounts were spent in both years.

**AMR RECOMMENDATION 2025-3 / ACFR FINDING - 1**
We recommend that Preschool Education Program Expenditures be limited to the amount of funds available.

3. School Purchasing Programs

None.

4. School Food Service

None.

5. Student Body Activities

None.

6. Community School

None.

**AUDIT RECOMMENDATIONS SUMMARY**
**For the Fiscal Year Ended June 30, 2025**
**LITTLE EGG HARBOR TOWNSHIP SCHOOL DISTRICT**

7. Application for State School Aid

   None.

8. Pupil Transportation

   None.

9. Facilities and Capital Assets

   None.

10. Miscellaneous

    None.

11. Status of Prior Year Audit Findings/Recommendations

    There were no prior year finding.