

Auditor's Management Report

for the

*Township of Union
School District*

in the

*County of Union
New Jersey*

for the

*Fiscal Year Ended
June 30, 2012*

**AUDITOR'S MANAGEMENT REPORT OF ADMINISTRATIVE
FINDINGS-FINANCIAL AND COMPLIANCE**

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Tax ID Number 22-6002350



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

308 East Broad Street, Westfield, New Jersey 07090-2122

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@scnco.com

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION REQUIRED BY THE NEW JERSEY DEPARTMENT OF EDUCATION

Honorable President and Members
of the Board of Education
Township of Union School District
County of Union
Union, New Jersey 07083


We have audited, in accordance with U.S. generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Township of Union School District in the County of Union, New Jersey as of and for the year ended June 30, 2012 and have issued our report dated October 28, 2012.

In connection with our audit of the 2011-2012 basic financial statements of the Township of Union School District, County of Union, New Jersey we considered, the District's internal control structure, its compliance with laws and regulations and other matters required by the New Jersey Department of Education. The results and findings of our procedures are described in the following Auditor's Management Report of Administrative Findings - Financial and Compliance.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The Schedules of Meal Count Activity - Food Service Fund, Audited Enrollments - Application for State School Aid And Calculation of Excess Surplus are not a required part of the basic financial statements of the Township of Union School District but are supplementary information required by the New Jersey Department of Education. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

SUPLEE, CLOONEY & COMPANY

This report is intended for the information of the Township of Union School District, County of Union, New Jersey, the New Jersey Department of Education and federal and state audit agencies and is not intended to be and should not be used by anyone other than these specified parties.


CERTIFIED PUBLIC ACCOUNTANTS


PUBLIC SCHOOL ACCOUNTANT NO. 93

October 28, 2012

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

SCOPE OF AUDIT

The audit covered the financial transactions of the Board Secretary and School Business Administrator and Treasurer of School Monies, the activities of the Township of Union Board of Education, 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 in the District's CAFR (See Exhibit "J-20").

Official Bonds

<u>NAME</u>	<u>POSITION</u>	<u>AMOUNT OF BONDS</u>
Debra Cyburt	Treasurer of School Monies	\$530,000.00
James J. Damato	Board Secretary/Attorney	\$ 10,000.00
Manuel E. Vieira	Business Administrator	\$ 10,000.00
All Employees	Public Employees Blanket Bond	\$500,000.00

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

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The Board made a proper adjustment to the billings to sending districts for the changes in per pupil costs.

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

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 Board approval, signatures, certification or supporting documentation.

Payroll Accounts

The net salaries of all employees of the Board were deposited in the Net Payroll Account.

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

Employees payroll deductions and the Board's required payroll contributions were deposited in the Payroll Agency Account. Salary withholdings were promptly remitted to the proper agencies.

The balances of funds on deposit in the Payroll Account are analyzed on a monthly basis.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30, 2012 for proper classification of orders as reserve for encumbrances and accounts payable.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23-2.2(g) as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-2.4. As a result of the procedures performed, no errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Unemployment Compensation Insurance Trust Fund

The Board has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Fund.

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

Board Secretary's Records

The financial records, books of account and minutes of the Board Secretary were maintained in satisfactory condition and the contractual order system was fully implemented.

Treasurer's Records

The records maintained by the Treasurer of School Monies were in agreement with the records maintained by the Board Secretary/School Business Administrator.

Elementary and Secondary Education Act of 1965 (E.S.E.A.)/ Improving America's Schools Act (IASA) as Reauthorized by the No Child Left Behind Act of 2001

The E.S.E.A./NCLB financial exhibits contained within the Special Revenue Section of the CAFR represent an accurate statement of the financial position pertaining to projects under Titles I, II, IV and VI of the Elementary and Secondary Education Act, as amended and reauthorized.

Other Special Federal and/or State Projects

The District's Special Projects were approved as listed on Schedule A and Schedule B located in the CAFR.

Our examination of the state and federal 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 contained within the Special Revenue Section of the CAFR represent an accurate statement of the financial position pertaining to the aforementioned special projects.

T.P.A.F. Reimbursement

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

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

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 \$17,500.00, the contract may be awarded by a purchasing agent when so authorized by resolution of the board of education without public advertising for bids and bidding 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. (pending before the Legislature as section 15 of this bill) of section 9 of P.L.1971 c. 198 (C.40A:11-9) the board of education may establish that the bid threshold may be up to \$29,000.00. Such authorization may be granted on each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.

b. Commencing in the fifth year after the year in which P.L.1999 c. 440 takes effect, and every five years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount and the higher threshold amount which the board of education is permitted to establish as set forth in subsection a. of this section or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as that term is defined in N.J.S.18A:18A-2 and shall round the adjustment to the nearest \$1,000.00. The Governor shall notify all local school districts of the adjustment no later than June 1 of every fifth year. The adjustment shall become effective on July 1 of the year in which it is made.

Any contract made pursuant to this section may be awarded for a period of 24 consecutive months, except that contracts for professional services pursuant to paragraph (1) of subsection a. of N.J.S.18A:18A-5 may be awarded for a period not exceeding 12 consecutive months."

N.J.S.A.18A:18A-4 states, "Every contract for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the board of education to the lowest responsible bidder after public advertising for bids and bidding therefor, except as is provided otherwise in this chapter or specifically by any other law.

The board of education may, by resolution approve by the majority of the board of education and subject to subsections b. and c. of this section, disqualify a bidder who would otherwise be determined to be the lowest responsible bidder, if the board of education finds that it has had negative prior experience with the bidder."

Effective January 1, 2011, and there after, the bid thresholds in accordance with N.J.S.A. 18A:18A-3 and 18A:39-3 are \$36,000.00 and \$26,000.00 respectively.

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

Contracts and Agreements Requiring Advertisement for Bids (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.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

The results of our examination indicated that no individual payments, contracts or agreements were made "for the performance of any work or the furnishing or hiring of any materials or supplies," in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provisions of N.J.S.A. 18A:18A-4.

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

The system of records did not provide for an accumulation of purchases for which the School Board used contracts entered into by the State Department of Purchase and Property pursuant to Ch. 114, P.L. 1977, therefore, the extent of such purchases could not reasonably be ascertained. Our examination did reveal; however, that the following purchases were made through the use of state contracts:

Office Supplies
School Supplies
Instructional Furniture and Supplies
Computer Equipment

SCHOOL FOOD SERVICE

The financial transactions and statistical records of the School Food Services were maintained in satisfactory condition. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis.

The cafeterias are managed by Aramark Corporation.

The number of meals claimed for reimbursement was verified against sales and meal count records. As part of the claims review process the edit check worksheet was completed. Reimbursement vouchers were properly computed and timely filed. Meals claimed agreed with the meal count records tested.

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

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 priced meal policy is uniformly administered throughout the School system. The required verification procedures for free and reduced price applications were completed and available for review.

Expenditures were separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified.

Time sheets were reviewed and labor costs verified. Payroll records were maintained on all Child Nutrition Program employees.

The cash disbursements records reflected expenditures for program related goods and services. The Board is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34 and 19-1 through 19-4.1. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service. Net cash resources did not exceed three months average expenditures.

Food Distribution Program Commodities were received and an inventory was maintained on a first-in, first-out basis.

Exhibits reflecting Child Nutrition Program operations are included in Section G of the CAFR.

STUDENT BODY ACTIVITIES

Separate activity funds are maintained for the High School, High School Athletics, the Middle Schools and the Elementary Schools.

Cash receipts and disbursements records submitted for examination were analyzed. Cash receipts were tested to the depository. Canceled checks, vouchers and supportive invoices were tested and compared to the disbursement records. Athletic events gate receipts reports were analyzed and compared with bank deposits.

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

APPLICATION FOR STATE SCHOOL AID

Our audit procedures included a test of information reported in the October 14, 2011 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, and low-income. We also performed a review of the district procedures related to its completion. The information on the A.S.S.A. was compared to the district work papers without exception. The information that was included on the work papers was verified, except that there were 66 errors noted in the sample of free or reduced price applications tested in support of the low-income eligible students. The errors resulted from missing social security numbers, home address, dated after October 14, 2011, miscalculated as reduced or free and many of the applications were not available. Also, it should be noted that the State of New Jersey, Department of Agriculture performed a Coordinated Review Effort (CRE) administrative review of the free and reduced price applications during January and February, 2012 in which various violations were reported. A corrective action plan was developed and approved by the State. We were unable to determine if the applications in our sample duplicated the state sample. In any case, since the corrective action plan was accepted, no recommendation is required. The results of our procedures are presented in the Schedule of Audited Enrollments.

The district maintained the standard workpapers or their equivalent. The district has maintained adequate written procedures for the enrollment.

PUPIL TRANSPORTATION

Our audit procedures included a test of on roll status reported in the 2011-2012 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also included a review of transportation related contracts and purchases. Based on our review, the district complied with proper bidding procedures and award of contracts. 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.

FACILITIES AND CAPITAL ASSETS

Our procedures included a review of the SDA grant agreements for consistency with recording SDA revenue, transfer of local funds from the general fund or from the capital reserve account and awarding of contracts for eligible facilities construction. No exceptions were noted.

FOLLOW-UP ON PRIOR YEAR'S FINDINGS

A review was performed on all prior year's recommendations and corrective action was taken on all.

RECOMMENDATIONS

NONE

TOWNSHIP OF UNION SCHOOL DISTRICT
FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM - Federal
ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE	(OVER) UNDER CLAIM (b)
National School Lunch (Regular Rate)	Paid	392,799	94,083	94,039	(44)	0.26	(11.44)
National School Lunch (Regular Rate)	Reduced	105,651	26,190	26,190	0	2.37	0.00
National School Lunch (Regular Rate)	Free	292,339	72,375	72,370	(5)	2.77	(13.85)
	TOTAL	<u>790,789</u>	<u>192,648</u>	<u>192,599</u>			<u>(25.29)</u>
School Breakfast (Regular Rate)	Paid	8,566	1,981	1,981	0	0.27	0.00
	Reduced	3,344	812	812	0	1.21	0.00
	Free	15,834	3,606	3,606	0	1.51	0.00
	TOTAL	<u>27,744</u>	<u>6,399</u>	<u>6,399</u>			<u>0.00</u>
Special Milk	Paid				0	0.2050	<u>0.00</u>
After School Snacks	Paid				0	0.07	0.00
	Reduced				0	0.38	0.00
	Free (Area Eligible)				0	0.76	0.00
	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>			<u>0.00</u>
Total Net Overclaim (Underclaim)							<u><u>(25.29)</u></u>

TOWNSHIP OF UNION SCHOOL DISTRICT
FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM -STATE
ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE	(OVER) UNDER CLAIM (b)
State Reimbursement - National School Lunch (Regular Rate)	Paid	392,799	94,083	94,039	(44)	0.040	(1.76)
State Reimbursement - National School Lunch (Regular Rate)	Reduced	105,651	26,190	26,190	0	0.055	0.00
State Reimbursement - National School Lunch (Regular Rate)	Free	292,339	72,375	72,370	(5)	0.055	(0.28)
	TOTAL	<u>790,789</u>	<u>192,648</u>	<u>192,599</u>			
Total Net Overclaim (Underclaim)							<u><u>(2.04)</u></u>

**TOWNSHIP OF UNION PUBLIC SCHOOLS
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 14, 2011**

	Reported as 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			Private School for Disabled		
	Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		Sample Verification	Sample Verified	Sample Errors
Half Day Preschool 3-yr old	172			172			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Full Day Preschool 3-yr old							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Half Day Preschool 4-yr old							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Full Day Preschool 4-yr old							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Half Day Kindergarten							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Full Day Kindergarten							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
One	462			462			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Two	485			485			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Three	518			518			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Four	476			476			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Five	521			521			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Six	481			481			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Seven	477			477			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Eight	526			526			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nine	512			512			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ten	485			485			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Eleven	462			462			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Twelve	515	10		515	10		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Post-Graduate	482	6		482	6		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Adult High School (15+ Credits)							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Adult High School (1-14 Credits)							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal	6,574	16		6,574	16		0	0	0	0	0	0	272	0	0	0	0	0	0	0	0	0	0	0
Sp. Ed. - Elementary	326			326			0	0	0	0	0	0	13									10	10	0
Sp. Ed. - Middle School	226			226			0	0	0	0	0	0	11									7	7	0
Sp. Ed. - High School	352	29		352	29		0	0	0	0	0	0	15	1								27	27	0
Subtotal	904	29		904	29		0	0	0	0	0	0	39	1								44	44	0
Co. Voc. - Regular							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Co. Voc. Ft. Post Sec.							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Totals	7,478	45		7,478	45		0	0	0	0	0	0	311	1								44	44	0
Percentage							0.00%						0.00%									0.00%		0.00%

**TOWNSHIP OF UNION PUBLIC SCHOOLS
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 14, 2011**

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.S.A. as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A. as LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Preschool 3-yr old	14	14		15	14	1	15	15		10	10	
Full Day Preschool 3-yr old	139	139		16	12	4	16	16		12	12	
Half Day Preschool 4-yr old	184	148		19	15	4	8	8		6	6	
Full Day Preschool 4-yr old	172	184		20	15	3	5	5		4	4	
Half Day Kindergarten	196	192		21	17	3	6	6		5	5	
Full Day Kindergarten	170	196		18	18	3	3	3		2	2	
One	190	170		20	14	4	3	3		2	2	
Two	191	190		20	16	4	2	2		2	2	
Three	209	191		22	11	9	6	6		5	5	
Four	191	209		20	17	5	4	4		3	3	
Five	187	191		20	13	7	6	6		5	5	
Six	184	187		19	16	4	10	10		8	8	
Seven		184			13	6	7	7		5	5	
Eight												
Nine												
Ten												
Eleven												
Twelve												
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14 CR.)												
Subtotal	2,367	2,367		248	191	57	91	91		69	69	
Special Ed - Elementary	135	107	28	14	10	4	1	1		1	1	
Special Ed - Middle	88	114	(26)	9	6	3						
Special Ed - High	185	185		20	18	2	1	1		1	1	
Subtotal	408	406	2	43	34	9	2	2		2	2	
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Totals	2,775	2,773	2	291	225	66	93	93		71	71	
Percentage Error			0.07%			22.68%						0%

Transportation

	Reported on DRTS by DOE/county	Reported on DRTS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools, col. 1	1,024	1,024		153	153	
Reg -SpEd, col. 4	24	24		9	9	
Transported - Non-Public, col. 3	281	281		61	61	
Special Ed Spec, col. 6	273	273		49	49	
Totals	1,602	1,602		272	272	
Percentage Error			0%			

Avg. Mileage - Regular Including Grade PK students 4.6
 Avg. Mileage - Regular Excluding Grade PK students 4.6
 Avg. Mileage - Special Ed with Special Needs 6.0

**TOWNSHIP OF UNION PUBLIC SCHOOLS
 SCHEDULE OF AUDITED ENROLLMENTS
 APPLICATION FOR STATE SCHOOL AID SUMMARY
 ENROLLMENT AS OF OCTOBER 14, 2011**

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Preschool 3-yr old	17	17		13	13	
Full Day Preschool 3-yr old	19	19		14	14	
Half Day Preschool 4-yr old	10	10		8	8	
Full Day Preschool 4-yr old	9	9		7	7	
Half Day Kindergarten	4	4		3	3	
Full Day Kindergarten	2	2		2	2	
One	1	1		1	1	
Two	1	1		1	1	
Three	6	6		5	5	
Four	2	2		2	2	
Five	5	5		4	4	
Six	7	7		5	5	
Seven						
Eight						
Nine						
Ten						
Eleven						
Twelve						
Post-Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14 CR.)						
Subtotal	83	83		65	65	
Special Ed - Elementary						
Special Ed - Middle	1	1		1	1	
Special Ed - High	1	1		1	1	
Subtotal						
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.	84	84		66	66	
Totals						
Percentage Error			0%			0%

EXCESS SURPLUS CALCULATION

SECTION 1

General Fund Expenditures: Fiscal Year Ended June 30, 2012		\$110,667,311.09
Less: Reimbursed TPAF Pension and Social Security Reimbursement		<u>8,578,823.96</u>
Adjusted General Fund Expenditures		102,088,487.13
Excess Surplus Percentage		<u>2.00%</u>
Maximum Unreserved/Undesignated Fund Balance		\$2,041,769.74
Allowable Adjustments:		
Extraordinary Aid	\$167,791.00	
Nonpublic School Transportation Aid	<u>76,242.00</u>	
		<u>244,033.00</u>
Maximum Unreserved/Undesignated Fund Balance		<u>\$2,285,802.74</u>

SECTION 2

Total General Fund Balance		\$23,928,291.51
Decreased By:		
Year End Encumbrances	\$1,692,025.12	
Legally Restricted - Designated for Subsequent Year's Expenditures	7,179,107.02	
Other Reserved Fund Balances:		
Capital Reserve	5,008,551.47	
Maintenance Reserve	250,000.00	
Emergency Reserve	1,000,000.00	
Assigned Fund Balance-Unreserved-Designated for Subsequent Year's Expenditures	<u>940,943.00</u>	
		<u>16,070,626.61</u>
Total Unassigned Fund Balance		<u>\$7,857,664.90</u>
Reserved Excess Surplus (June 30, 2012)		<u>\$5,571,862.16</u>

SECTION 3

Recapitulation of Excess Surplus as of June 30, 2012		
Reserved Excess Surplus-(Audsum line 10024)		<u>\$5,571,862.16</u>
Total Excess Surplus		<u>\$5,571,862.16</u>

