

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, 2015*

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

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CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

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, 2015 and have issued our report dated December 4, 2015.

As part of our audit, we performed procedures required by the New Jersey Department of Education, and the findings and results are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended 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. 962

December 4, 2015

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	\$ 25,000.00
Manuel E. Vieira	Business Administrator	\$ 25,000.00
Blanket Bond	All Employees	\$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.

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.

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.

Employee 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, including health benefits premium. Voluntary payroll deductions were tested for authorization.

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, 2015 for proper classification of orders as reserve for encumbrances and accounts payable.

Travel

Finding: Two payments for employee travel were approved after completion of the travel event.

Recommendation: The Board of Education should revise its travel policy to ensure that payments will not be ratified after completion of the travel events, unless the policy excludes regular business travel from pre-approval requirement per N.J.A.C. 6A:23A-7.2(d).

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

FINANCIAL PLANNING, ACCOUNTING AND REPORTING (CONTINUED)

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.

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, and III 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.

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

FINANCIAL PLANNING, ACCOUNTING AND REPORTING (CONTINUED)

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.

The amount of the expenditure charged to the current year's Final Report(s) for all federal awards for the school district to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal funds was made prior to the end of the 60 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement. Minor overpayment to the State of New Jersey was noted and the District has already received a full refund of the overpayment.

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 for 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.

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

SCHOOL PURCHASING PROGRAMS (CONTINUED)

Contracts and Agreements Requiring Advertisement for Bids (Continued)

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 \$18,300.00 respectively.

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.

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

SCHOOL PURCHASING PROGRAMS (CONTINUED)

Contracts and Agreements Requiring Advertisement for Bids (Continued)

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
Custodial and Maintenance Supplies
Transportation Supplies and Equipment
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. No exceptions noted.

Cash receipts and bank records were reviewed for timely deposit.

The cafeteria is managed by Aramark Corporation. The provisions of the Aramark contract/ addendum were reviewed and audited. Aramark's contract includes an operating results provision which guarantees a profit of at least \$137,131.00. The operating results provision has been met.

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 and Reimbursement vouchers were reviewed and computed.

Finding: Meals claim did not agree with meal counts, resulting in an over/under claim, as detailed on the Schedule of Meal Count Activity.

Recommendation: Prior to submitting reimbursement claims to the NJ Department of Agriculture, the meals claimed should be verified to the meal count activity records and Edit Check Worksheet.

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 and/or to the list of directly certified students on file times the

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

SCHOOL FOOD SERVICE (CONTINUED)

number of operating days, on a school-by-school basis. The free and reduced price meal 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.

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.

Labor costs were reviewed. Payroll records were maintained on all School Food Service employees authorized by the Board of Education. No exceptions were noted.

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.

USDA Food Distribution Program Commodities (food and/or commodities) were received and a single inventory was maintained on a first-in, first-out basis. No exceptions noted.

Exhibits reflecting Child Nutrition Program operations are included in section entitled Enterprise Funds, 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. No exceptions noted.

APPLICATION FOR STATE SCHOOL AID

Our audit procedures included a test of information reported in the October 15, 2014 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 with exceptions noted. The information that was included on the work papers was verified, except that there were 6 errors noted in the sample of 291 free or reduced price applications tested in support of the low-income eligible students. The errors resulted from applications that were either not approved or on file. Of the 70 Limited English Proficiency (LEP) low income students tested, 4 students did not have testing or one other indicator and 9 students did not have a low income application on file.

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

APPLICATION FOR STATE SCHOOL AID (CONTINUED)

The results of our procedures are presented in the Schedule of Audited Enrollments.

The district has maintained adequate written procedures for the enrollment.

Finding: The district work papers maintained in support of the on roll attendance were not in agreement with the information that was reported on the Application for State School Aid.

Recommendation: That the district work papers maintained in support of the on roll attendance be in agreement with the information reported in the application for State School Aid.

PUPIL TRANSPORTATION

Our audit procedures included a test of on roll status reported in the 2014-2015 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report without 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.

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.

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

RECOMMENDATIONS

We recommend that:

That the district work papers maintained in support of the on roll attendance be in agreement with the information reported in the application for State School Aid.

The Board of Education revise its travel policy to ensure that payments will not be ratified after completion of the travel events, unless the policy excludes regular business travel from pre-approval requirement per N.J.A.C. 6A:23A-7.2(d).

Prior to submitting reimbursement claims to the NJ Department of Agriculture, the meals claimed should be verified to the meal count activity records and Edit Check Worksheet

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, 2015

<u>PROGRAM</u>	<u>MEAL CATEGORY</u>	<u>MEALS CLAIMED</u>	<u>MEALS TESTED</u>	<u>MEALS VERIFIED</u>	<u>DIFFERENCE</u>	<u>RATE (a)</u>	<u>(OVER) UNDER CLAIM (b)</u>
National School Lunch (Regular Rate)	Paid	398,801	122,943	122,964	21	0.28	5.88
National School Lunch (Regular Rate)	Reduced	76,304	23,425	23,437	12	2.58	30.96
National School Lunch (Regular Rate)	Free	271,121	86,008	86,081	73	2.98	217.54
	TOTAL	746,226	232,376	232,482	106		254.38
National School Lunch	HHFKA- PB Lunch Only	746,226	232,376	232,482	106	0.06	6.36
School Breakfast (Regular Rate)	Paid	16,807	5,667	5,667	0	0.28	0.00
	Reduced	5,910	1,896	1,896	0	1.32	0.00
	Free	27,154	9,057	9,057	0	1.62	0.00
	TOTAL	49,871	16,620	16,620	0		0.00
School Breakfast (Severe Rate)	Paid	19,461	6,191	6,191	0	0.28	0.00
	Reduced	11,006	3,629	3,629	0	1.63	0.00
	Free	66,912	21,952	21,967	15	1.93	28.95
	TOTAL	97,379	31,772	31,787	15		28.95
Total Net Overclaim (Underclaim)							289.69

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, 2015

<u>PROGRAM</u>	<u>MEAL CATEGORY</u>	<u>MEALS CLAIMED</u>	<u>MEALS TESTED</u>	<u>MEALS VERIFIED</u>	<u>DIFFERENCE</u>	<u>RATE (a)</u>	<u>(OVER) UNDER CLAIM (b)</u>	
State Reimbursement -National School Lunch (Regular Rate)	Paid	398,801	122,943	122,964	21	0.040	0.84	
State Reimbursement -National School Lunch (Regular Rate)	Reduced	76,304	23,425	23,437	12	0.055	0.66	
State Reimbursement -National School Lunch (Regular Rate)	Free	271,121	86,008	86,081	73	0.055	4.02	
	TOTAL	<u>746,226</u>	<u>232,376</u>	<u>232,482</u>				
Total Net Overclaim (Underclaim)								<u><u>5.52</u></u>

TOWNSHIP OF UNION SCHOOL DISTRICT

NET CASH RESOURCE SCHEDULE

Net cash resources did not exceed three months of expenditures
 Proprietary Funds - Food Service
 FYE 2015

<u>Net Cash Resources:</u>		Food Service Fund G - 1/2	Food Service B - 4/5	
CAFR	*	Current Assets		
B-4		Cash & Cash Equiv.	428,345.09	428,345.09
B-4		Due from Other Gov'ts		0.00
B-4		Accounts Receivable	114,497.81	114,497.81
B-4		Investments		
CAFR		Current Liabilities		
B-4		Less Accounts Payable	196,096.10	196,096.10
B-4		Less Accruals		
B-4		Less Due to Other Funds		
B-4		Less Deferred Revenue		
		Net Cash Resources	<u><u>738,939.00</u></u>	<u><u>738,939.00</u></u> (A)

Net Adj. Total Operating Expense:

B-5	Tot. Operating Exp.	2,970,713.93	2,970,713.93	
B-5	Less Depreciation	<u>(78,538.24)</u>	<u>(78,538.24)</u>	
	Adj. Tot. Oper. Exp.	<u><u>2,892,175.69</u></u>	<u><u>2,892,175.69</u></u>	# (B)

Average Monthly Operating Expense:

B / 10	<u><u>289,217.57</u></u>	<u><u>289,217.57</u></u>	(C)
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Three times monthly Average:

3 X C	<u><u>867,652.71</u></u>	<u><u>867,652.71</u></u>	(D)
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TOTAL IN BOX A	\$	738,939.00	
LESS TOTAL IN BOX D	\$	<u>(867,652.71)</u>	
NET	\$	<u><u>(128,713.71)</u></u>	
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

**TOWNSHIP OF UNION BOARD OF EDUCATION
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2014**

	2015-16 Application for State School Aid						Sample for Verification						Private School for Disabled				
	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	Sample for Verifi-cation	Sample Verified	Sample Errors	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared					
Half Day Preschool 3-yr Old			1		(1)	-											
Full Day Preschool 3-yr Old					-	-											
Half Day Preschool 4-yr Old	196		196		-	-	8		8		-	-					
Full Day Preschool 4-yr Old	2		2		-	-	1		1		-	-					
Half Day Kindergarten					-	-	0		0		-	-					
Full Day Kindergarten	490		490		-	-	20		20		-	-					
One	499		499		-	-	21		21		-	-					
Two	491		491		-	-	21		21		-	-					
Three	483		483		-	-	20		20		-	-					
Four	487		487		-	-	20		20		-	-					
Five	491		491		-	-	21		21		-	-					
Six	486		486		-	-	20		20		-	-					
Seven	492		492		-	-	21		21		-	-					
Eight	473		476		(3)	-	20		20		-	-					
Nine	469		470		(1)	-	19		19		-	-					
Ten	503	1	503	1	-	-	21	0	21		-	-					
Eleven	467	9	467	9	-	-	20	0	20		-	-					
Twelve	525	14	525	14	-	-	22	1	22	1	-	-					
Post-Graduate																	
Adult High School (15+ Credits)					-	-					-	-					
Adult High School (1-14 Credits)					-	-					-	-					
Subtotal	6,554	24	6,559	24	(5)	-	275	1	275	1	-	-	0	0	0	-	
Sp. Ed. - Elementary	353		350		3	-	15		15		-	-	24	18	18	-	
Sp. Ed. - Middle School	225		216		9	-	9		9		-	-	3	2	2	-	
Sp. Ed. - High School	320	31	314	31	6	-	13	3	13	3	-	-	27	21	21	-	
Subtotal	698	31	680	31	18	-	37	3	37	3	-	-	54	41	41	-	
Co. Voc. - Regular																	
Co. Voc. Ft. Post Sec.																	
Totals	7,452	55	7,439	55	13	-	312	4	312	4	-	-	54	41	41	-	
Percentage					0.17%						0.00%						0.00%

TOWNSHIP OF UNION BOARD OF EDUCATION
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2014

15

	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			-			-			-		
Full Day Preschool 3-yr Old			-			-			-			-
Half Day Preschool 4-yr Old		21	(21)			-			-			-
Full Day Preschool 4-yr Old			-			-			-			-
Half Day Kindergarten			-			-			-			-
Full Day Kindergarten	141	140	1	15	15	-	12	12	-	8	8	-
One	159	158	1	17	17	-	24	24	-	16	14	2
Two	176	176	-	19	19	-	19	19	-	13	13	-
Three	169	169	-	18	18	-	10	10	-	7	1	6
Four	170	169	1	18	18	-	4	4	-	3	3	-
Five	203	202	1	22	22	-	3	3	-	2		2
Six	189	189	-	20	20	-	4	4	-	3	1	2
Seven	178	177	1	19	19	-	2	2	-	1	1	-
Eight	193	193	-	21	21	-	1	1	-	1	1	-
Nine	185	186	(1)	20	20	-	2	2	-	1	1	-
Ten	174.5	174.5	-	19	19	-	7	7	-	5	5	-
Eleven	190.5	190.5	-	20	20	-	6	6	-	4	2	2
Twelve	207.5	206.5	1	22	22	-	9	9	-	6	5	1
Post-Graduate Adult H.S. (15+CR.) Adult H.S. (1-14 CR.) Subtotal	2,335.5	2,352	(16)	250	250	-	103	103	-	70	55	15
Special Ed - Elementary	130	125	5	14	14	-	2	2	-	1	1	-
Special Ed - Middle	88	84	4	9	9	-			-			-
Special Ed - High	171	148	23	18	18	-	1	1	-	1	1	-
Subtotal	389.0	357	32.0	41	41	-	3	3	-	2	2	-
Co. Voc. - Regular						-			-			-
Co. Voc. Ft. Post Sec.						-			-			-
Totals	2,724.5	2,709	16.0	291	291	-	106	106	-	72	57	15
Percentage Error			0.59%			0%			0%			20.83%

Transportation								
	Reported on DRTRS by DOE/county	Reported on DRTRS by District	Errors	Tested	Verified	Errors	Reported	Re- Calculated
	Reg. - Public Schools, col. 1	1,055	1,054	1	167	167		
Reg -SpEd, col. 4	62	62		10	10			
Transported - Non-Public, col. 3	316	316		50	50			
Special Ed Spec, col. 6	288	286	2	45	45			
Totals	1,721	1,718	3	272	272			
Percentage Error			0.17%			0%	Avg. Mileage - Regular Including Grade PK students	4.7
							Avg. Mileage - Regular Excluding Grade PK students	4.7
							Avg. Mileage - Special Ed with Special Needs	4.9

TOWNSHIP OF UNION BOARD OF EDUCATION
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2014

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	Reported on A.S.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Preschool 3-yr Old			-			-
Full Day Preschool 3-yr Old			-			-
Half Day Preschool 4-yr Old			-			-
Full Day Preschool 4-yr Old			-			-
Half Day Kindergarten			-			-
Full Day Kindergarten	24	24	-	16	16	-
One	14	14	-	9	9	-
Two	18	18	-	12	12	-
Three	9	9	-	6	6	-
Four	9	9	-	6	6	-
Five	1	1	-	1	1	-
Six	5	5	-	3	3	-
Seven	2	2	-	2	2	-
Eight	6	6	-	4	4	-
Nine	7	7	-	5	5	-
Ten	3	3	-	2	2	-
Eleven	5	5	-	4	4	-
Twelve	5	5	-	3	3	-
Post-Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14 CR.)						
Subtotal	<u>108</u>	<u>108</u>		<u>73</u>	<u>73</u>	
Special Ed - Elementary	3	3	-	2	2	-
Special Ed - Middle			-			-
Special Ed - High			-			-
Subtotal	<u>3</u>	<u>3</u>		<u>2</u>	<u>2</u>	
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	<u>111</u>	<u>111</u>		<u>75</u>	<u>75</u>	
Percentage Error			<u>0%</u>			<u>0%</u>

EXCESS SURPLUS CALCULATION

SECTION 1

General Fund Expenditures: Fiscal Year Ended June 30, 2015		\$125,943,842.31
Transfer from Capital Reserve to Capital Projects		\$1,847,406.00
Less: Reimbursed TPAF Pension and Social Security Reimbursement		<u>10,939,831.14</u>
Adjusted General Fund Expenditures		116,851,417.17
Excess Surplus Percentage		<u>2.00%</u>
Maximum Unreserved/Undesignated Fund Balance		\$2,337,028.34
Allowable Adjustments:		
Extraordinary Aid	\$280,652.00	
Nonpublic School Transportation Aid	<u>77,419.00</u>	
		<u>358,071.00</u>
Maximum Unreserved/Undesignated Fund Balance		<u><u>\$2,695,099.34</u></u>

SECTION 2

Total General Fund Balance		\$22,543,600.44
Decreased By:		
Year End Encumbrances	\$1,400,344.87	
Legally Restricted - Designated for Subsequent Year's Expenditures	6,727,450.00	
Other Reserved Fund Balances:		
Capital Reserve	4,689,650.38	
Maintenance Reserve	1,050,000.00	
Emergency Reserve	1,000,000.00	
Assigned Fund Balance-Unreserved-Designated for Subsequent Year's Expenditures	339,176.00	
ARRA-SEMI	<u>52,249.67</u>	
		<u>15,258,870.92</u>
Total Unassigned Fund Balance		<u>\$7,284,729.52</u>
Restricted Excess Surplus (June 30, 2015)		<u><u>\$4,589,630.18</u></u>

SECTION 3

Recapitulation of Excess Surplus as of June 30, 2015

Restricted Excess Surplus		<u>\$4,589,630.18</u>
Restricted Excess Surplus - Designated for Subsequent Year's Expenditures		<u>6,727,450.00</u>
Total Excess Surplus		<u><u>\$11,317,080.18</u></u>

