

*Auditor's Management Report*

*for the*

*Township of Green Brook  
School District*

*in the*

*County of Somerset  
New Jersey*

*for the*

*Fiscal Year Ended  
June 30, 2015*



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

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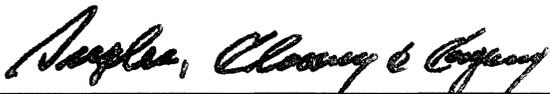
## INDEPENDENT AUDITOR'S REPORT

Honorable President and Members  
of the Board of Education  
Township of Green Brook School District  
County of Somerset  
Green Brook, New Jersey 08812

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 Green Brook School District in the County of Somerset for the year ended June 30, 2015, and have issued our report dated December 1, 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 solely for the information of the Township of Green Brook School District, County of Somerset, New Jersey, the New Jersey Department of Education and federal and state audit awarding 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

December 1, 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/School Business Administrator and Treasurer of School Monies, the activities of the Township of Green Brook Board of Education, and the records of the various funds under the auspices of the Board of Education.

**ADMINISTRATIVE PRACTICES AND PROCEDURES**

**Insurance (N.J.S.A. 18A:17-26, 18A: 17-32)**

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>
Raymond Murray	Treasurer of School Monies	\$250,000.00
Gregory Brennan	Board Secretary/School Business Administrator	100,000.00

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

**FINANCIAL PLANNING, ACCOUNTING AND REPORTING**

**Examination of Claims**

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

**Payroll Accounts**

The gross salaries of all employees of the Board and the Board's required payroll contributions were deposited in the Payroll Account.

All payrolls were approved by the Superintendent and were certified by the President of the Board and the Board Secretary/Business Administrator. Salary withholdings were promptly remitted to the proper agencies.

**2015-1 Finding:** Our examination of the payroll agency account revealed that the business office does not maintain an ongoing analysis of remaining balances in the account.

**2015-1 Recommendation:** That the district maintain an analysis of the balance in the payroll agency account.

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

**FINANCIAL PLANNING, ACCOUNTING AND REPORTING (CONTINUED)**

**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.

**Reserve for Encumbrances, Liability (Current) for Accounts Payable**

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

**Unemployment Compensation Insurance Trust Fund**

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

**Classification of Expenditures**

The coding of expenditures was tested for proper classification in accordance with N.J.A.C.6A:23-2.2(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 specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-2.4. Our procedures revealed the following:

**2015-2 Finding:** Our examination revealed instances of account codes being used that do not coincide with allowable account codes per the state's budget software and audsum, and also instances of charges being made to account codes unrelated to the purpose of the code.

**2015-2 Recommendation:** That the district implement controls to monitor, prevent, and correct unallowable expenditure account codes and that only applicable expenditures are charged to each code.

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

**FINANCIAL PLANNING, ACCOUNTING AND REPORTING (CONTINUED)**

**Board Secretary's Records**

Our audit of the financial records and books of account of the Board Secretary revealed the following:

**2015-3 Finding:** Our audit revealed reimbursements were not requested and received timely for program expenditures made during the grant period for the IDEA and NCLB grants.

**2015-3 Recommendation:** That federal program expenditure reimbursements be requested on a timely basis for the IDEA and NCLB grants.

**2015-4 Finding:** Our audit of the special revenue fund grant programs revealed that the district's final grant appropriations for the IDEA and NCLB grants were not in agreement with the respective grant awards.

**2015-4 Recommendation:** That the district's grant appropriations be in agreement with the respective grant awards.

**2015-5 Finding:** Our audit of the district included an examination of budget entries, which revealed instances where the amounts entered did not match to the state approved budget.

**2015-5 Recommendation:** That the original budget as reported in the district's financial reports be in agreement with the state approved budget.

**2015-6 Finding:** Our audit of the district's revenue and receipts postings revealed numerous instances in all governmental funds of inaccurate and miscoded revenue and receipts transactions.

**2015-6 Recommendation:** That the business office properly post all revenue accruals and cash receipts to the proper account in the proper period.

**2015-7 Finding:** Our audit of the district's travel reimbursements revealed instances of noncompliance with district policies and state regulations. Travel reimbursement expenditures are not being tracked separately in a way that facilitates monitoring cumulative totals to ensure maximums are not exceeded. Also, there was an instance where the district's policy of actual hotel receipts being submitted for reimbursement did not occur.

**2015-7 Recommendation:** That the district implement controls to improve the accounting for travel reimbursement expenditures to ensure compliance with district policies and state regulations.

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

**FINANCIAL PLANNING, ACCOUNTING AND REPORTING (CONTINUED)**

**Board Secretary's Records (Continued)**

**2015-8 Finding:** Our audit of the district included reviewing fiscal year opening balances to ensure they matched to the prior year's CAFR ending balances, revealing numerous instances where prior auditor's suggested adjusting entries were not performed.

**2015-8 Recommendation:** That the district implement controls to monitor the execution of suggested audit adjustments.

**2015-9 Finding:** Our audit of the district revealed numerous instances of budget line over-expenditures. Also, a capital project's expenditures exceeded the approved costs, requiring additional capital reserve funding to be transferred.

**2015-9 Recommendation:** That the district implement controls to monitor the remaining balances in budget expenditure accounts and capital projects, and execute transfers in a timely fashion to prevent over-expenditures.

**Treasurer's Records**

The records maintained by the Treasurer of School Monies were in satisfactory condition and independently maintained from the Board Secretary/Board Administrator.

**Elementary and Secondary Education Act/ 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 are contained within the Special Revenue section of the CAFR. This section of the CAFR documents the financial position pertaining to projects under Title II and III of the Elementary and Secondary Education Act as amended and reauthorized.

**Other Special Federal and State Projects**

The District's Special Projects were approved as listed on Schedule A and Schedule B located in the CAFR. 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 CAFR. This section of the CAFR documents 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 biweekly reimbursement filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted.

The reimbursement to the State for the amount of the expenditure charged to the current year's Final Reports for all federal awards for the school district to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal funds was made subsequent to the end of the 60 day grant liquidation period, but prior to the 90 days required by N.J.S.A. 18A:66-90. Accordingly, the expenditure was made in accordance with State law (90 days) and properly reported as obligated and not expended and as an unliquidated balance in the current year's Final Reports for all federal awards.

**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 \$26,000.00, 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 therefor, 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 \$36,000.00. 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.A. 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 every 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.A. 18A:18A-5 may be awarded for a period not exceeding 12 consecutive months."

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

**SCHOOL PURCHASING PROGRAMS (CONTINUED)**

**Contracts and Agreements Requiring Advertisement for Bids (Continued)**

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 July 1, 2010 and thereafter, the bid thresholds in accordance with N.J.S.A. 18A:18A-3(a) are \$36,000.00 (with a Qualified Purchasing Agent) \$26,000.00 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18:39-3 is currently \$18,300.00.

The Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the fiscal 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 district made purchases through the use of state contracts.

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

**FOOD SERVICE FUND**

The financial transactions and statistical records of the School Food Services were maintained in satisfactory condition. The financial accounts, milk count records and eligibility applications were reviewed on a test-check basis. No exceptions were noted.

Cash receipts and bank records were reviewed for timely deposit without exception.

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. No exceptions were noted.

Applications for free and reduced meals were reviewed for completeness and accuracy. The number of free and reduced 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 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. No exceptions were noted.

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. No exceptions were noted.

Time sheets were reviewed and labor costs verified. Payroll records were maintained on all School Food Service employees. No exceptions were noted.

The cash disbursements records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service. Net cash resources did not exceed three months average expenditures.

The District utilizes a food service management company and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34, and 19-1 through 19-4.1

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

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

**STUDENT BODY ACTIVITIES**

**Irene E. Feldkirchner Elementary School & Green Brook Middle School Accounts:**

Our audit of the student activity funds disclosed the following:

**2015-10 Finding:** Our examination of the Irene E. Feldkirchner Elementary School student activity account revealed that an ongoing analysis of the sub-account balances by club/purpose is not being maintained.

**2015-10 Recommendation:** That the district maintain a subsidiary ledger analyzing the Irene E. Feldkirchner Elementary School student activity account sub-account balances.

**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, low-income and bilingual. We also performed a review of the district procedures related to its completion. 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.

**2015-11 Finding:** Our examination of the ASSA and supporting documentation used in its preparation revealed that the district does not have written procedures in place and did not prepare a low income master eligibility list.

**2015-11 Recommendation:** That the district prepare and maintain all required information for ASSA including written procedures and a low income master eligibility list.

**PUPIL TRANSPORTATION**

Our audit procedures included a test of on roll status reported in the 2014-15 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.

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

**FACILITIES AND CAPITAL ASSETS**

Our procedures included a review of the SDA grant agreements for consistency with recording of SDA revenue, transfer of local funds from the general or capital reserve account, and awarding of contracts for eligible facilities construction.

**2015-12 Finding:** The district did not update its capital assets ledger.

**2015-12 Recommendation:** That procedures be implemented to ensure that the district's capital assets records are updated on a current basis.

**2015-13 Finding:** Our examination of the district's projects revealed instances of projects and capital reserve transfers that were not properly approved by the board.

**2015-13 Recommendation:** That all capital projects and transfers from capital reserve be properly approved.

**2015-14 Finding:** Our examination of the district's capital projects fund records revealed that no subsidiary ledger is being maintained to accurately track the status of accounts receivable and project balances for each individual project.

**2015-14 Recommendation:** That the district maintain a subsidiary ledger analyzing capital project fund receivable and project balances.

**FOLLOW-UP ON PRIOR YEAR'S FINDINGS**

In accordance with governmental auditing standards, our procedures included a review of all prior year recommendation. Corrective action has been taken on all of the prior year's findings except those marked with an asterisk on the following page.

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

**RECOMMENDATIONS**

2015-1 That the district maintain an analysis of the balance in the payroll agency account.

2015-2 That the district implement controls to monitor, prevent, and correct unallowable expenditure account codes and that only applicable expenditures are charged to each code.

2015-3 \* That federal program expenditure reimbursements be requested on a timely basis for the IDEA and NCLB grants.

2015-4 \* That the district's grant appropriations be in agreement with the respective grant awards.

2015-5 \* That the original budget as reported in the district's financial reports be in agreement with the state approved budget.

2015-6 That the business office properly post all revenue accruals and receipts to the proper account in the proper period.

2015-7 That the district implement controls to improve the accounting for travel reimbursement expenditures to ensure compliance with district policies and state regulations.

2015-8 That the district implement controls to monitor the execution of suggested audit adjustments.

2015-9 That the district implement controls to monitor the remaining balances in budget expenditure accounts and capital projects, and execute transfers in a timely fashion to prevent over-expenditures.

2015-10 That the district maintain a subsidiary ledger analyzing Irene E. Feldkirchner Elementary School student activity account sub-accounts.

2015-11 That the district prepare and maintain all required information for ASSA including written procedures and a low income master eligibility list.

2015-12 \* That procedures be implemented to ensure that the district's capital assets records are updated on a current basis.

2015-13 That all capital projects and transfers from capital reserve be properly approved.

2015-14 That the district maintain a subsidiary ledger analyzing capital project fund receivable and project balances.

\* - Unresolved Prior Year Recommendations

TOWNSHIP OF GREEN BROOK SCHOOL DISTRICT  
SCHEDULE OF CALCULATION OF EXCESS SURPLUS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

REGULAR DISTRICT

SECTION 1

2% Calculation of Excess Surplus (2014-15 expenditures of \$100 million or less)

2014 - 2015 Total General Fund Expenditures	<u>23,079,407.50</u>	
Increased by:		
Transfer from Capital Reserve to Capital Projects Fund	<u>641,157.00</u>	
Decreased by:		
On-Behalf TPAF Pension & Social Security	<u>1,237,574.37</u>	
Assets acquired under Capital Leases	<u>100,384.46</u>	
Adjusted 2014 - 2015 General Fund Expenditures		<u>22,382,605.67</u>
2% of Adjusted 2014 - 2015 General Fund Expenditures		<u>447,652.11</u>
Greater of line above or \$250,000.00		<u>447,652.11</u>
Increased by: Allowable Adjustment		<u>14,804.00</u>
Maximum Unreserved/Undesignated Fund Balance		<u><u>462,456.11</u></u>

SECTION 2

Total General Fund Balances @ 6-30-15	<u>2,932,946.27</u>	
Decreased by:		
Year End Encumbrances	<u>33,359.49</u>	
Legally Restricted-Excess Surplus-Designated For Subsequent Year's Expenditures	<u>500,000.00</u>	
Assigned Fund Balance-Unreserved-Designated For Subsequent Year's Expenditures	<u>120,320.00</u>	
Other Restricted Fund Balances (Capital Reserve, Tuition Reserve, ARRA SEMI Reserve)	<u>1,434,128.27</u>	
Total Unreserved/Undesignated Fund Balance for Excess Surplus Calculation		<u>845,138.51</u>

TOWNSHIP OF GREEN BROOK SCHOOL DISTRICT  
SCHEDULE OF CALCULATION OF EXCESS SURPLUS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

SECTION 3

Reserved Fund Balance-Excess Surplus	<u>382,682.40</u>
<u>Recapitulation of excess surplus as of June 30, 2015</u>	
Reserved Excess Surplus - Designated for Subsequent Year's Expenditures	<u>500,000.00</u>
Reserved Excess Surplus	<u>382,682.40</u>
Total	<u>882,682.40</u>
<u>Detail of Allowable Adjustments</u>	
Additional/Unbudgeted Non-Public School Transportation Aid	<u>14,804.00</u>
	<u>14,804.00</u>

TOWNSHIP OF GREEN BROOK SCHOOL DISTRICT  
 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 Handicapped				
	Reported on A.S.S.A. 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 Veri- cation	Sample Verified	Sample Errors	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared					
Half Day Pre-School																	
Full Day Pre-School																	
Full Day Kindergarten	68		68				13		13								
One	86		86				25		25								
Two	71		71				14		14								
Three	85		85				24		24								
Four	81		81				22		22								
Five	91		91				24		24								
Six	94		94				25		25								
Seven	109		109				26		26								
Eight	84		84				24		24								
Subtotal	769		769				197		197								
SpEd Elementary	82		82				20		20				1	1	1		
SpEd Middle School	46		46				15		15				1	1	1		
SpEd High School													4	2	2		
Subtotal	128		128				35		35				6	4	4		
Totals	897		897				232		232				6	4	4		
Percentage																	

TOWNSHIP OF GREEN BROOK SCHOOL DISTRICT  
 SCHEDULE OF AUDITED ENROLLMENTS  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 ENROLLMENT AS OF OCTOBER 15, 2014

	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 Application and Register	Sample Errors
Full Day Pre-School												
Full Day Kindergarten		5		4	4							
One		7		6	6		3	3		3	3	
Two		8		7	7							
Three		6		4	4							
Four		5		4	4							
Five		5		4	4							
Six		6		6	6		1	1		1	1	
Seven		5		5	5		2	2		2	2	
Eight		9		8	8		2	2		2	2	
Nine		3		3	3							
Ten		6		6	6							
Eleven		5		5	5							
Twelve		2		2	2							
Subtotal		72		64	64		8	8		8	8	
SpEd Elementary		14		10	10							
SpEd Middle School		3		1	1							
SpEd High School		4		4	4							
Subtotal		21		15	15							
Totals		93		79	79		8	8		8	8	

Percentage Error

Transportation

	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg.Public Schools,col.1	819	819		205	205	
Transported - Non-Public, col.3	66	66		18	18	
Reg. - SpEd, Col.4	6	6		2	2	
Special Ed Spec, col.6	18	18		7	7	
Totals	909	909		232	232	

Percentage Error

TOWNSHIP OF GREEN BROOK SCHOOL DISTRICT  
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>		
	<u>Reported on A.S.S.A. as NOT Low Income</u>	<u>Reported on Workpapers as NOT Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>
Half Day Pre-School	0	0	0	0	0	0
Full Day Pre-School	0	0	0	0	0	0
Full Day Kindergarten	2	2	0	2	2	0
One	2	2	0	2	2	0
Two	0	0	0	0	0	0
Three	0	0	0	0	0	0
Four	0	0	0	0	0	0
Five	0	0	0	0	0	0
Six	0	0	0	0	0	0
Seven	0	0	0	0	0	0
Eight	0	0	0	0	0	0
Nine	1	1	0	1	1	0
Ten	2	2	0	2	2	0
Eleven	4	4	0	4	4	0
Twelve	2	2	0	2	2	0
Subtotal	<u>13</u>	<u>13</u>	<u>0</u>	<u>13</u>	<u>13</u>	<u>0</u>
SpEd Elementary	0	0	0	0	0	0
SpEd Middle School	1	1	0	1	1	0
SpEd High School	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	<u>1</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>
Totals	<u>14</u>	<u>14</u>	<u>0</u>	<u>14</u>	<u>14</u>	<u>0</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

TOWNSHIP OF GREEN BROOK SCHOOL DISTRICT  
NET CASH RESOURCES SCHEDULE - ENTERPRISE FUND  
JUNE 30, 2015

Net Cash Resources:

CAFR *	Current Assets	
B-4	Cash & Cash Equiv.	93,026.56
B-4	Due from Other Gov'ts	3,754.86
B-4	Accounts Receivable	6,763.12
B-4	Investments	
CAFR	Current Liabilities	
B-4	Less Accounts Payable	(18,647.63)
B-4	Less Accruals	
B-4	Less Due to Other Funds	
B-4	Less Deferred Revenue	(10,974.31)
	Net Cash Resources	(A) <u><u>73,922.60</u></u>

Net Adj. Total Operating Expense:

B-5	Tot. Operating Exp.	305,629.44
B-5	Less Depreciation	(11,973.00)
	Adj. Tot. Oper. Exp.	(B) <u><u>293,656.44</u></u>

Average Monthly Operating Expense:

B / 10	(C) <u><u>29,365.64</u></u>
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Three times monthly Average:

3 X C	(D) <u><u>88,096.93</u></u>
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TOTAL IN BOX A	<u>73,922.60</u>
LESS TOTAL IN BOX D	<u>(88,096.93)</u>
NET	<u><u>(14,174.33)</u></u>

A is greater than D, net cash resources exceeds 3 X average monthly operating expenses.

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

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

