

SYNOPSIS OF AUDIT REPORT FOR PUBLIC DISTRIBUTION

**TOMS RIVER REGIONAL SCHOOLS
COUNTY OF OCEAN**

As required by Title 18A:23-4, the following is a synopsis of the audit of the financial statements and supplementary data of the Governmental Activities for the year ended June 30, 2022.

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>CAPITAL PROJECTS FUND</u>	<u>DEBT SERVICE FUND</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
ASSETS					
Cash & Cash Equivalents	\$ 24,399,508	\$ -	\$ 46,190,526	\$ 750,418	\$ 71,340,452
Cash Held with Fiscal Agent	2,779,204	-	-	-	2,779,204
Receivables, Net:					
Tax Levy Receivable	-	-	-	1	1
Interfund Receivable	79,457	-	750,000	-	829,457
Due from Other Governments:					
Federal	21,917	4,275,124	-	-	4,297,041
State	6,652,013	598	868,170	-	7,520,781
Other	287,524	-	-	-	287,524
Other Accounts Receivable	374,102	-	-	-	374,102
Restricted Cash & Cash Equivalents	36,225,534	-	-	-	36,225,534
Total Assets	\$ 70,819,259	\$ 4,275,722	\$ 47,808,696	\$ 750,419	\$ 123,654,096
LIABILITIES & FUND BALANCES					
Liabilities:					
Cash Deficit	\$ -	\$ 1,235,919	\$ -	\$ -	\$ 1,235,919
Accounts Payable	334,845	936,491	-	-	1,271,336
Accrued Liabilities	3,821,800	-	-	-	3,821,800
Unemployment Liability	531,024	-	-	-	531,024
Payroll Withholding and Deductions	8,408,538	-	-	-	8,408,538
Intergovernmental Payable:					
Federal	-	2,132	-	-	2,132
State	-	101,410	-	-	101,410
Interfund Payable	-	-	79,457	750,000	829,457
Unearned Revenue	-	940,796	-	-	940,796
Other Liabilities	2,802,716	66,280	-	-	2,868,996
Total Liabilities	15,898,923	3,283,027	79,457	750,000	20,011,407
Fund Balances:					
Restricted for:					
Capital Reserve	14,865,889	-	-	-	14,865,889
Maintenance Reserve	14,847,300	-	-	-	14,847,300
Emergency Reserve	717,261	-	-	-	717,261
Unemployment Reserve	5,795,084	-	-	-	5,795,084
Excess Surplus Designated for Subsequent Year	1,272,131	-	-	-	1,272,131
Capital Projects	-	-	46,808,908	-	46,808,908
Debt Service	-	-	920,331	419	920,750
Scholarship	-	47,664	-	-	47,664
Student Activity	-	945,031	-	-	945,031
Assigned to:					
Designated for Subsequent Year	7,778,549	-	-	-	7,778,549
Other Purposes	2,537,851	-	-	-	2,537,851
Unassigned	7,106,271	-	-	-	7,106,271
Total Fund Balances	54,920,336	992,695	47,729,239	419	103,642,689
Total Liabilities & Fund Balances	\$ 70,819,259	\$ 4,275,722	\$ 47,808,696	\$ 750,419	\$ 123,654,096

TOMS RIVER REGIONAL SCHOOLS
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2022

	<u>GENERAL</u> <u>FUND</u>	<u>SPECIAL</u> <u>REVENUE</u> <u>FUND</u>	<u>CAPITAL</u> <u>PROJECTS</u> <u>FUND</u>	<u>DEBT</u> <u>SERVICE</u> <u>FUND</u>	<u>TOTAL</u> <u>GOVERNMENTAL</u> <u>FUNDS</u>
Revenues:					
Local Sources:					
Local Tax Levy	\$ 164,845,442	\$ -	\$ -	\$ 10,879,023	\$ 175,724,465
Tuition Charges	1,242,007	-	-	-	1,242,007
Interest on Investments	-	-	160,223	-	160,223
Transportation Charges	86,942	-	-	-	86,942
Miscellaneous	1,615,171	1,573,479	-	-	3,188,650
Total Local Sources	167,789,561	1,573,479	160,223	10,879,023	180,402,286
State Sources	115,009,051	963,189	868,170	3,051,603	119,892,013
Federal Sources	454,644	15,134,442	-	-	15,589,086
Total Revenues	283,253,256	17,671,110	1,028,393	13,930,626	315,883,385
Current Expenditures:					
Instruction:					
Regular Instruction	66,125,771	11,132,687	-	-	77,258,458
Special Education Instruction	22,313,587	-	-	-	22,313,587
Other Instruction	5,074,194	-	-	-	5,074,194
Support Services:					
Tuition	5,087,202	-	-	-	5,087,202
Health Services	3,557,843	-	-	-	3,557,843
Student & Instruction Related Services	17,599,448	6,344,967	-	-	23,944,415
General Administrative	2,489,372	-	-	-	2,489,372
School Administrative Services	8,287,851	-	-	-	8,287,851
Central Services	2,587,039	-	-	-	2,587,039
Administrative Information Technology	1,696,733	-	-	-	1,696,733
Plant Operations & Maintenance	19,515,771	-	-	-	19,515,771
Pupil Transportation	16,096,534	-	-	-	16,096,534
Unallocated Benefits	52,044,942	-	-	-	52,044,942
On Behalf TPAF Pension and Social Security Contributions	50,460,866	-	-	-	50,460,866
Special Schools	22,010	-	-	-	22,010
Charter Schools	220,055	-	-	-	220,055
Capital Outlay	2,394,026	115,727	66,909,154	-	69,418,907
Debt Service:					
Principal	-	-	-	10,182,834	10,182,834
Interest & Other Charges	371,261	-	-	4,748,075	5,119,336
Total Expenditures	275,944,506	17,593,381	66,909,154	14,930,909	375,377,950
Excess/(Deficiency) of Revenues Over Expenditures	7,308,750	77,729	(65,880,761)	(1,000,283)	(59,494,565)
Other Financing Sources (Uses):					
Transfer In/(Out)	-	-	(1,000,000)	1,000,000	-
Capital Lease (Non-Budgeted)	2,080,109	-	-	-	2,080,109
Total Other Financing Sources (Uses)	2,080,109	-	(1,000,000)	1,000,000	2,080,109
Net Changes in Fund Balances	9,388,859	77,729	(66,880,761)	(283)	(57,414,456)
Fund Balance, July 1	45,531,478	914,966	114,610,000	702	161,057,146
Fund Balance, June 30	\$ 54,920,337	\$ 992,695	\$ 47,729,239	\$ 419	\$ 103,642,690

**TOMS RIVER REGIONAL SCHOOLS
AUDIT RECOMMENDATIONS SUMMARY
YEAR ENDED JUNE 30, 2022**

SCHOOL DISTRICT

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

None

3. School Purchasing Programs

None

4. School Food Service

None

5. Student Body Activities

None

6. Application for State School Aid

None

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

9. Miscellaneous

None

10. Status of Prior Year Audit Findings/Recommendations

None

**TOMS RIVER BOARD OF EDUCATION
PURCHASING AGENDA – JANUARY 18, 2023**

2022/2023 SCHOOL YEAR – ADDENDUM #1

C.2 REQUEST FOR PROFESSIONAL QUALIFICATIONS

PQ: THERAPISTS & CONSULTANTS

VENDOR	SERVICES	FEES
NEW AGE BEHAVIORAL CONSULTANTS, LLC	CHILD STUDY TEAM SERVICES	SEE ADDENDUM ATTACHMENT #1
	BI-LINGUAL FULL TESTING EVALUATIONS	\$650.00/EVALUATION
	SPEECH EVALUATIONS & SERVICES	SEE ADDENDUM ATTACHMENT #1
	OCCUPATIONAL THERAPY EVALUATIONS & SERVICES	SEE ADDENDUM ATTACHMENT #1
	PHYSICAL THERAPY EVALUATION & SERVICES	SEE ADDENDUM ATTACHMENT #1
	FUNCTIONAL BEHAVIOR ASSESSMENTS (BCBA)	\$1,500.00/ASSESSMENT
	BEHAVIORIST SERVICES (INCLUDING PARAPROFESSIONALS)	SEE ADDENDUM ATTACHMENT #1

(*) QUALIFICATIONS ACCEPTED FOR AS NEEDED SERVICES THROUGH JUNE 30, 2023.

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2022-2023 PUBLIC SCHOOL FEE SCHEDULE

Child Study Team Services

<u>Full Testing: Social/Psych./Educational, Report Only, No Meetings</u>	<u>\$ 375.00 per evaluation</u>
<u>*Social Worker – per diem</u>	<u>\$ 525.00 per day</u>
<u>*LDTC/Psychologist – per diem</u>	<u>\$ 620.00 per day</u>
<u>Social Worker – per hour (1 hour min.)</u>	<u>\$ 90.00 per hour</u>
<u>LDTC/Psychologist – per hour (1 hour min.)</u>	<u>\$ 100.00 per hour</u>
<u>Counseling - per hour (1 hour min.)</u>	<u>\$ 100.00 per hour</u>

BI-Lingual Full Testing: Social/Psych./Educational, Report Only, No Meetings \$ 650.00 per evaluation

<u>Speech – Evaluations</u>	<u>\$ 375.00 per evaluation</u>
<u>*Speech – per diem</u>	<u>\$ 710.00 per day</u>
<u>Speech – Services - per hour (1 hour min.)</u>	<u>\$ 122.00 per hour</u>

<u>Occupational/Physical Therapy – Evaluations</u>	<u>\$ 375.00 per evaluation</u>
<u>*Occupational/Physical Therapy – per diem</u>	<u>\$ 780.00 per day</u>
<u>Occupational/Physical Therapy – per hour (1 hour min.)</u>	<u>\$ 125.00 per hour</u>

<u>**Functional Behavior Assessment (BCBA)</u>	<u>\$ 1500.00 per assessment</u>
<u>*Behaviorist – Board Certified Behavior Analyst (BCBA) – per diem</u>	<u>\$ 850.00 per day</u>
<u>Behaviorist – Board Certified Behavior Analyst (BCBA) – per hour (1 hour min.)</u>	<u>\$ 150.00 per hour</u>
<u>Behaviorist – Registered Behavior Technician (Paraprofessional w/ completed RBT training)</u>	<u>\$ 80.00 per hour</u>

*Per Diem includes up to 6.5 hours/day. If over 6.5 hours/day, then per diem + per hour charges will apply.**
Functional Behavior Assessment – If over 10 hours, then per assessment + per hour charges will apply.