

**STATE OF NEW JERSEY  
DEPARTMENT OF EDUCATION  
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE  
P.O. BOX 500  
TRENTON, NEW JERSEY 08625-0500**

**REVIEW OF THE APPLICATION FOR STATE SCHOOL AID  
REVIEW OF THE DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS  
AS OF OCTOBER 15, 2015  
OFAC CASE # SAAU-5A-17**

**MT OLIVE BOARD OF EDUCATION  
MORRIS COUNTY  
227 US HIGHWAY 206, SUITE 10  
FLANDERS NJ 07836**

**MOUNT OLIVE BOARD OF EDUCATION  
MORRIS COUNTY  
REVIEW OF THE APPLICATION FOR STATE SCHOOL AID  
REVIEW OF THE DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS  
AS OF OCTOBER 15, 2015  
OFAC CASE # SAAU-5A-17**

**SCOPE**

The review verified students on roll listed on the October 15, 2015 Application for State School Aid (ASSA) with the district's New Jersey School Registers. The review verified the district's enrollment counts for regular and special education students. Total enrollment counts were verified for On Roll Full Time and Shared Time, Sent Full Time, Received Full Time, Sent Regional Day School, Sent to Private Schools for Students With Disabilities and Charter Schools. Low Income Enrollment, LEP Students, County Special Services Students, Alternative Programs, and other appropriate categories as reported on the ASSA were also verified.

The review also verified the data supporting transportation services provided to students as reported on the District Report of Transported Resident Students (DRTRS) as of October 15, 2015.

A review of Special Education Extraordinary Aid (EXAID) costs for 2015-2016 was also conducted. These qualifying costs support the award of EXAID for special education students placed in and out of the district. A separate report will be issued as OFAC Case # SAAU-5B-17.

**FINDINGS**

**On Roll Full Time**

The district reported 4,544 students, while the department verified 4,555, for an increase of 11 students. The increase was due in part to eight received students who were on roll in school registers provided to the OFAC for review. However, these students, who were reported as Received Full Time were not reported as On Roll Full Time on the ASSA. See Exhibit A.

**On Roll Shared Time**

The district reported 29 students, which the department verified.

**Sent Full Time**

The district reported eight students, which the department verified.

**Received Full Time**

The district reported 13 students, which the department verified.

**Sent to Private Schools for Students with Disabilities**

The district reported 18 students, which the department verified.

**Sent to Charter Schools**

The district reported five students, which the department verified.

**Resident Student Enrollment**

As a result of the above, the OFAC determined that the district reported a total of 4,576.5 Resident Students, while the OFAC verified 4,587.5, for an increase of 11 Resident Students.

**MOUNT OLIVE BOARD OF EDUCATION  
MORRIS COUNTY  
REVIEW OF THE APPLICATION FOR STATE SCHOOL AID  
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**Resident Low Income Enrollment**

The district reported 723.5 students, while the department verified 714.5, for a decrease of nine students. The OFAC verified count is based upon the Master Eligibility List prepared by the district using meal applications on file as the source documents. The decrease of nine students is due to a lack of approved lunch applications.

**Resident LEP Students**

The district reported 107 LEP students on roll: 38 Low Income LEP students, and 69 Not Low Income LEP, which the department verified. Student test scores were on file, and low income status was properly identified by the district.

**Transported Students-Regular**

The district reported 2,946 students, while the department verified 2,970, for an increase of 24 net students transported as of October 15, 2015. There were offsetting differences among the Regular Transportation category students. There were 17 students not On Roll as of October 15, 2015. There were also two students reclassified to Courtesy Transportation. These reductions were offset by 43 students reclassified from Special Education Special Needs based on the review of student Individual Education Plans (IEPs). See Exhibit B.

**Transported Students-Special Needs**

The district reported 246 students, while the department verified 199, for a net decrease of 47 special education students. The decrease to the public school special education count was caused by 44 students without special needs identified in student IEPs. There were also three special education students not On Roll as of October 15, 2015. See Exhibit B.

**CONCLUSION**

The difference in Low Income Resident Enrollment and Transported Students has resulted in a decrease adjustment to categorical formula aid totaling \$31,873 as follows.

Equalization Aid	\$ 101,207
Special Education Aid	5,780
Security Aid	( 1,394)
Transportation Aid	<u>( 137,466)</u>
Net Impact	(\$ 31,873)

The total state aid adjustment as applied to the SFRA formula was determined to be \$31,873. However, in accordance with the language contained in the New Jersey State annual budget for FY 2016-2017, the full amount of formula aid was not included in state aid payments to the district. The formula calculations were used to calculate Additional Formula Aid totaling \$56,262. By restating the formula calculations based on the OFAC audit adjustments, the district's Additional Formula Aid decreased to \$55,146. A total state aid decrease is due in the amount of \$1,116.

**MOUNT OLIVE BOARD OF EDUCATION  
MORRIS COUNTY  
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**RECOMMENDATIONS**

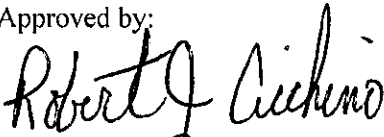
The Office of Fiscal Accountability and Compliance recommends that:

1. the New Jersey School Register data be completely verified to ensure that all classification categories (special education, LEP, low income) reflect the correct student identification;
2. the New Jersey School Register is retained as a printed copy for the month of October for support;
3. all reported special education students have an active IEP;
4. the master listing of all Sent Full Time students be reviewed to confirm eligibility and ensure proper classification;
5. the district reports Transported Students based on actual special needs identified in each student IEP; and
6. the on-roll status of transported students be reviewed as of October 15 each year.

Submitted by:

Robert W. Ortley, Manager  
State Aid Audit Unit

Approved by:

  
Robert J. Cicchino, Director  
Office of Fiscal Accountability and Compliance

**Mount Olive Township Board of Education**  
**Application for State School Aid**  
**As of October 15, 2015**

Grades	On Roll Full Time			On Roll Shared Time		
	Reported	Verified	Difference	Reported	Verified	Difference
Half Day Kindergarten	269.0	268.0	(1.0)	-	-	-
One	299.0	302.0	3.0	-	-	-
Two	311.0	311.0	-	-	-	-
Three	277.0	277.0	-	-	-	-
Four	282.0	281.0	(1.0)	-	-	-
Five	293.0	295.0	2.0	-	-	-
Six	276.0	276.0	-	-	-	-
Seven	319.0	319.0	-	-	-	-
Eight	327.0	327.0	-	-	-	-
Nine	346.0	345.0	(1.0)	-	-	-
Ten	293.0	292.0	(1.0)	-	-	-
Eleven	290.0	287.0	(3.0)	10.0	10.0	-
Twelve	285.0	285.0	-	6.0	6.0	-
Total Regular	3,867.0	3,865.0	(2.0)	16.0	16.0	-
Spec Educ Elementary	262.0	267.0	5.0	-	-	-
Spec Educ Middle	203.0	204.0	1.0	-	-	-
Spec Educ High	212.0	219.0	7.0	13.0	13.0	-
Subtotal	677.0	690.0	13.0	13.0	13.0	-
Co. Voc.	-	-	-	-	-	-
Totals	4,544.0	4,555.0	11.0	29.0	29.0	-

**Mount Olive Township Board of Education**  
**Application for State School Aid**  
**As of October 15, 2015**

Grades	Sent Full Time			Sent Shared Time		
	Reported	Verified	Difference	Reported	Verified	Difference
Half Day Kindergarten	-	-	-	-	-	-
One	-	-	-	-	-	-
Two	-	-	-	-	-	-
Three	-	-	-	-	-	-
Four	-	-	-	-	-	-
Five	-	-	-	-	-	-
Six	-	-	-	-	-	-
Seven	-	-	-	-	-	-
Eight	-	-	-	-	-	-
Nine	-	-	-	-	-	-
Ten	-	-	-	-	-	-
Eleven	-	-	-	-	-	-
Twelve	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Spec Educ Elementary	1.0	1.0	-	-	-	-
Spec Educ Middle	2.0	2.0	-	-	-	-
Spec Educ High	4.0	4.0	-	-	-	-
Subtotal	7.0	7.0	-	-	-	-
Co. Voc.	1.0	1.0	-	-	-	-
Totals	8.0	8.0	-	-	-	-

**Mount Olive Township Board of Education**  
**Application for State School Aid**  
**As of October 15, 2015**

Grades	Received Full Time			Received Shared Time		
	Reported	Verified	Difference	Reported	Verified	Difference
Half Day Kindergarten	-	-	-	-	-	-
One	1.0	1.0	-	-	-	-
Two	-	-	-	-	-	-
Three	-	-	-	-	-	-
Four	1.0	1.0	-	-	-	-
Five	-	-	-	-	-	-
Six	-	-	-	-	-	-
Seven	-	-	-	-	-	-
Eight	-	-	-	-	-	-
Nine	-	-	-	-	-	-
Ten	-	-	-	-	-	-
Eleven	-	-	-	-	-	-
Twelve	-	-	-	-	-	-
Subtotal	2.0	2.0	-	-	-	-
Spec Educ Elementary	4.0	4.0	-	-	-	-
Spec Educ Middle	1.0	1.0	-	-	-	-
Spec Educ High	6.0	6.0	-	-	-	-
Subtotal	11.0	11.0	-	-	-	-
Co. Voc	-	-	-	-	-	-
Totals	13.0	13.0	-	-	-	-

**Mount Olive Township Board of Education**  
**Application for State School Aid**  
**As of October 15, 2015**

Grades	Sent to Regional Day Schools			Private Schools for Disabled		
	Reported	Verified	Difference	Reported	Verified	Difference
Half Day Kindergarten	-	-	-	-	-	-
One	-	-	-	-	-	-
Two	-	-	-	-	-	-
Three	-	-	-	-	-	-
Four	-	-	-	-	-	-
Five	-	-	-	-	-	-
Six	-	-	-	-	-	-
Seven	-	-	-	-	-	-
Eight	-	-	-	-	-	-
Nine	-	-	-	-	-	-
Ten	-	-	-	-	-	-
Eleven	-	-	-	-	-	-
Twelve	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Spec Educ Elementary	-	-	-	2.0	1.0	(1.0)
Spec Educ Middle	-	-	-	8.0	9.0	1.0
Spec Educ High	-	-	-	8.0	8.0	-
Subtotal	-	-	-	18.0	18.0	-
Co. Vo.	-	-	-	-	-	-
Totals	-	-	-	18.0	18.0	-



**Mount Olive Township Board of Education**  
**Application for State School Aid**  
**As of October 15, 2015**

**EXHIBIT A**  
**Pg. 5 of 7**

Grades	Charter School Students			Resident Students		
	Reported	Verified	Difference	Reported	Verified	Difference
Full Day Kindergarten	-	-	-	269.0	268.0	(1.0)
One	-	-	-	298.0	301.0	3.0
Two	2.0	2.0	-	313.0	313.0	-
Three	-	-	-	277.0	277.0	-
Four	1.0	1.0	-	282.0	281.0	(1.0)
Five	-	-	-	293.0	295.0	2.0
Six	-	-	-	276.0	276.0	-
Seven	1.0	1.0	-	320.0	320.0	-
Eight	-	-	-	327.0	327.0	-
Nine	-	-	-	346.0	345.0	(1.0)
Ten	-	-	-	293.0	292.0	(1.0)
Eleven	-	-	-	295.0	292.0	(3.0)
Twelve	-	-	-	288.0	288.0	-
Subtotal	4.0	4.0	-	3,877.0	3,875.0	(2.0)
Spec Ed - Elem	1.0	1.0	-	262.0	266.0	4.0
Spec Ed Middle	-	-	-	212.0	214.0	2.0
Spec Ed High	-	-	-	224.5	231.5	7.0
Subtotal	1.0	1.0	-	698.5	711.5	13.0
Co Voc	-	-	-	1.0	1.0	-
State Facilities	-	-	-	-	-	-
Total Resident Enrollent	5.0	5.0	-	4,576.5	4,587.5	11.0

**Mount Olive Township Board of Education**  
**Application for State School Aid**  
**As of October 15, 2015**

Grades	Resident Low Income		
	Reported	Verified	Difference
Full Day Kindergarten	25.0	24.0	(1.0)
One	39.0	38.0	(1.0)
Two	46.0	45.0	(1.0)
Three	47.0	46.0	(1.0)
Four	47.0	47.0	-
Five	35.0	35.0	-
Six	35.0	34.0	(1.0)
Seven	41.0	40.0	(1.0)
Eight	48.0	45.0	(3.0)
Nine	53.0	51.0	(2.0)
Ten	38.0	38.0	-
Eleven	38.0	37.0	(1.0)
Twelve	34.5	34.5	-
Subtotal	526.5	514.5	(12.0)
Spec Ed - Elem	82.0	81.0	(1.0)
Spec Ed Middle	51.0	56.0	5.0
Spec Ed High	63.0	62.0	(1.0)
Subtotal	196.0	199.0	3.0
Co Voc			-
State Facilities	1.0	1.0	-
Total Resident Enrollent	723.5	714.5	(9.0)

**Mount Olive Township Board of Education**  
**Application for State School Aid**  
**As of October 15, 2015**

**EXHIBIT A**  
**Pg. 7 of 7**

Grades	Resident LEP Low Income			Resident LEP Not Low Income		
	Reported	Verified	Difference	Reported	Verified	Difference
Full Kindergarten	6.0	6.0	-	19.0	19.0	-
One	8.0	7.0	(1.0)	12.0	13.0	1.0
Two	5.0	5.0	-	11.0	11.0	-
Three	3.0	3.0	-	8.0	8.0	-
Four	2.0	2.0	-	-	-	-
Five	-	-	-	2.0	2.0	-
Six	5.0	5.0	-	2.0	2.0	-
Seven	1.0	1.0	-	3.0	3.0	-
Eight	1.0	1.0	-	2.0	2.0	-
Nine	-	-	-	5.0	5.0	-
Ten	-	-	-	2.0	2.0	-
Eleven	4.0	4.0	-	-	-	-
Twelve	-	-	-	-	-	-
Subtotal	35.0	34.0	(1.0)	66.0	67.0	1.0
Spec. Ed Elem	2.0	3.0	1.0	3.0	2.0	(1.0)
Spec Ed Middle	-	-	-	-	-	-
Spec Ed High	1.0	1.0	-	-	-	-
Subtotal	3.0	4.0	1.0	3.0	2.0	(1.0)
Co Voc	-	-	-	-	-	-
Res Mental Health	-	-	-	-	-	-
Totals	38.0	38.0	-	69.0	69.0	-

**Mount Olive Township Board of Education**  
**District Report of Transported Resident Students**  
**As of October 15, 2015**

**EXHIBIT B**  
**Pg. 1 of 1**

**TRANSPORTED REGULAR STUDENTS**

	Reported	Verified	Difference
Regular Public	0.0	0.0	-
Vocational School Students	2,336.0	2,366.0	30.0
Regular Charter	68.0	68.0	-
AIL Charter	5.0	5.0	-
Transported Non-Public	108.0	107.0	(1.0)
Aid in Lieu of Transportation	71.0	73.0	2.0
Regular Special Education	358.0	351.0	(7.0)
Charter Special Education	0.0	0.0	-
Private School Disabled	0.0	0.0	-
Total Students	2,946.0	2,970.0	24.0
Total Mileage	12,543.9	12,431.9	(112.0)
Average Mileage	4.3	4.2	(0.1)

**TRANSPORTED SPECIAL NEEDS STUDENTS**

	Reported	Verified	Difference
Special Needs Public Schools	220.5	173.5	(47.0)
Special Needs Charter Schools	0.0	0.0	-
Special Needs Private Schools for the Disabled	15.0	15.0	-
Total Students Special Needs	235.5	188.5	(47.0)
Total Mileage	1,174.1	1,026.3	(147.8)
Out of District No Sp. Needs	9.5	9.5	-
Out Of District Charter No Sp. Needs	0.0	0.0	-
Out Of Dist. Private Schools No Sp. Needs	1.0	1.0	-
Total Students No Sp. Needs	10.5	10.5	-
Total Mileage	231.2	231.2	-
Total Special Education Students	246.0	199.0	(47.0)
Total All Special Ed Mileage	1,405.3	1,257.5	(147.8)
Average Mileage	5.7	6.3	0.6

**CORRECTIVE ACTION PLAN**

SCHOOL DISTRICT            MOUNT OLIVE

COUNTY                        MORRIS

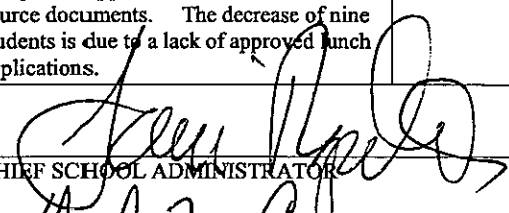
CONTACT PERSON            DAVID CORSO, BUSINESS ADMINISTRATOR

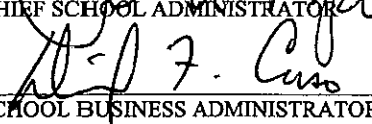
TYPE OF AUDIT                ASSA (OFAC Case #SAAU-5-17)

TELEPHONE NUMBER         (973) 691-4008 EXT. 8205

DATE OF BOARD MEETING    OCTOBER 9, 2017

FINDING(S)	RECOMMENDATION(S)	METHOD OF IMPLEMENTATION	PERSON(S) RESPONSIBLE FOR IMPLEMENTATION	DATE OF IMPLEMENTATION
<p><u>On Roll Full Time</u> The district reported 4,544 students, while the department verified 4,555, for an increase of 11 students. The increase was due in part to eight received students who were on roll in school registers provided to the OFAC for review. However, these students, who were reported as Received Full Time were not reported as On Roll Full Time on the ASSA.</p> <p><u>Resident Student Enrollment</u> As a result of the above, the OFAC determined that the district reported a total of 4,576.5 Resident Students, while the OFAC verified 4,587.5, for an increase of 11 Resident Students.</p> <p><u>Resident Low Income Enrollment</u> The district reported 723.5 students, while the department verified 714.5, for a decrease of nine students. The OFAC verified count is based upon the Master Eligibility List prepared by the district using meal applications on file as the source documents. The decrease of nine students is due to a lack of approved lunch applications.</p>	<ol style="list-style-type: none"> <li>1) The New Jersey School Register data be completely verified to ensure that all classification categories (special education, LEP, low income) reflect the correct student identification.</li> <li>2) The New Jersey School Register is retained as a printed copy for the month of October for support.</li> <li>3) All reported special education students have an active IEP.</li> <li>4) The master listing of all Sent Full Time students be reviewed to confirm eligibility and ensure proper classification.</li> </ol>	<p>The district will ensure that the New Jersey School Register is verified to reflect the correct student identification.</p> <p>The district will retain a printed copy of the New Jersey School Register for the month of October.</p> <p>The district will ensure that all reported students have an active IEP.</p> <p>The district will review the master listing of all Sent Full Time students to confirm eligibility and proper classification.</p>	<p>David Corso, Business Administrator</p> <p>Lisa Schleer, Director of Special Services</p>	<p>October, 2017</p>

  
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 CHIEF SCHOOL ADMINISTRATOR

  
 \_\_\_\_\_  
 SCHOOL BUSINESS ADMINISTRATOR

10/10/17  
 \_\_\_\_\_  
 DATE

10/10/17  
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 DATE

**CORRECTIVE ACTION PLAN**

SCHOOL DISTRICT      MOUNT OLIVE

COUNTY                    MORRIS

CONTACT PERSON        DAVID CORSO, BUSINESS ADMINISTRATOR

TYPE OF AUDIT            DRTRS (OFAC Case #SAAU-5-17)

TELEPHONE NUMBER     (973) 691-4008 EXT. 8205

DATE OF BOARD MEETING OCTOBER 9, 2017

FINDING	RECOMMENDATION	METHOD OF IMPLEMENTATION	PERSON(S) RESPONSIBLE FOR IMPLEMENTATION	DATE OF IMPLEMENTATION
<p><u>Transported Students-Regular</u> The district reported 2,946 students, while the department verified 2,970, for an increase of 24 net students transported as of October 15, 2015. There were offsetting differences among the Regular Transportation category students. There were 17 students not On Roll as of October 15, 2015. There were also two students reclassified to Courtesy Transportation. These reductions were offset by 43 students reclassified from Special Education Special Needs based on the review of student Individual Education Plans (IEPs).</p> <p><u>Transported Students-Special Needs</u> The district reported 246 students, while the department verified 199, for a net decrease of 47 special education students. The decrease to the public school special education count was caused by 44 students without special needs identified in. There were also three special education students not On Roll as of October 15, 2015.</p>	<p>5) The district reports Transported Students based on actual special needs identified in each student IEP.</p> <p>6) The on-roll status of transported students be reviewed as of October 15 each year.</p>	<p>The District will confirm that Transported Students are based on actual special needs identified in each students IEP.</p> <p>The district will review the on-roll status of transported students as of October 15<sup>th</sup> of each year.</p>	<p>David Corso, Business Administrator</p> <p>Pamela Nicholais, Supervisor of Transportation</p> <p>Lisa Schleer, Director of Special Services</p>	<p>October, 2017</p>

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CHIEF SCHOOL ADMINISTRATOR

\_\_\_\_\_  
SCHOOL BUSINESS ADMINISTRATOR

10/10/17

DATE

10/10/17

DATE