

BRANCHBURG TOWNSHIP SCHOOL DISTRICT  
COUNTY OF SOMERSET  
AUDITORS' MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS –  
FINANCIAL, COMPLIANCE AND PERFORMANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

BRANCHBURG TOWNSHIP SCHOOL DISTRICT  
COUNTY OF SOMERSET  
AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE  
FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
TABLE OF CONTENTS

	<u>Page</u>
Cover Letter	1
General Comments:	2
Scope of Audit	2
Administrative Practices and Procedures:	2
Insurance	2
Officials in Office and Surety Bonds	2
P.L. 2020, Chapter 44	2
Tuition Charges	3
Examination of Claims	3
Financial Planning, Accounting and Reporting:	3
Payroll Account and Position Control Roster	3
Reserve for Encumbrances and Accounts Payable	3
Classification of General and Administrative Expenditures	4
Board Secretary's Records	4
Treasurer's Records	4
Elementary and Secondary Education Act (E.S.E.A.) as amended by the	
Every Student Succeeds Act	4
Other Special Federal and/or State Projects	5
T.P.A.F. Reimbursement	5
School Purchasing Programs:	5-6
Contracts and Agreements Requiring Advertisement for Bids	5-6
School Food Service	6-7
Student Body Activities	7
Application for State School Aid	7-8
Pupil Transportation	8
Facilities and Capital Assets	8
Travel Expense and Reimbursement Policy	8-9
Testing for Lead of all Drinking Water in Educational Facilities	9
Management Suggestions	9
Status of Prior Year's Findings/Recommendations	9
Schedule of Meal Count Activity (Not Applicable)	
Schedule of Net Cash Resources (Not Applicable)	
Schedule of Audited Enrollments	10-13
Excess Surplus Calculation	14-15
Summary of Recommendations	16-17

November 22, 2024

The Honorable President and Members  
of the Board of Education  
Branchburg Township School District  
County of Somerset, New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Board of Education of the Branchburg Township School District in the County of Somerset for the fiscal year ended June 30, 2024, and have issued our report thereon dated November 22, 2024.

As part of our audit, we performed procedures required by the New Jersey Department of Education, and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents. This letter does not affect our report dated November 22, 2024, on the financial statements of the Board.

We will review the status of our suggestions and comments during our next audit engagement. We have already discussed the suggestions and any comments with various management personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the suggestions and recommendations.

This report is intended for the information of the Branchburg Township School District's management and the New Jersey Department of Education. However, this report is a matter of public record, and its distribution is not limited.

*Nisivoccia, LLP*  
NISIVOC CIA, LLP

*Kathryn L. Mantell*  
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Kathryn L. Mantell  
Licensed Public School Accountant #884  
Certified Public Accountant

BRANCBURG TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator, the activities of the Board of Education, the records of the various funds under the auspices of the Board of Education.

Administrative Practices and Procedures

Insurance

Multi-peril insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the District's ACFR.

Officials in Office and Surety Bonds

<u>Name</u>	<u>Position</u>	<u>Coverage</u>
Sally Dolan	Business Administrator/Board Secretary (to June 30, 2024)	\$ 350,000
John Csatlós	Treasurer (from November 1, 2023)	\$ 350,000

P.L. 2020, Chapter 44

Our audit procedures included an inquiry and subsequent review of health benefit data required per N.J.S.A. 18A:16-13.3 (Chapter 44) submitted for the year on audit. The Chapter 44 summary report was reviewed for reasonableness and timeliness.

The data submitted included all health benefit plans offered by the school district.

The school district data certification was completed by the chief school administrator and was submitted timely.

Finding: 2024-001

The Chapter 44 information that was submitted for the projected 2023-2024 data was incorrect; upon further review, it appears that the information that was submitted was the projected 2024-2025 data.

Recommendation:

It is recommended that the Chapter 44 data is prepared in accordance with the instructions and submitted to the state for the appropriate fiscal year.

Management's Response:

The District will ensure that the Chapter 44 data is prepared in accordance with the instructions and submitted to the state for the appropriate fiscal year.

BRANCBURG TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(Continued)

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were different than estimated costs. The Board made a proper adjustment to the billings to sending districts for the change in per pupil costs in accordance with N.J.A.C. 6A:23-3.1(f)3.

Examination of Claims

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

Financial Planning, Accounting and Reporting

Payroll Account and Position Control Roster

The net salaries of employees of the Board were deposited in the Payroll Account. Employees' payroll deductions and employer's share of fringe benefits were deposited in the Payroll Agency Account. Salary withholdings were promptly remitted to the proper agencies, including health benefits withholding due to the General Fund.

All payrolls tested were approved by the Chief School Administrator and certified by the President of the Board and the School Business Administrator and the Chief School Administrator.

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (superintendents, assistant superintendents, and business administrator) to the New Jersey Department of Treasury was filed by March 15<sup>th</sup> due date.

Finding: 2024-002

An analysis of the balances owed to the various payroll is prepared and agree to the Payroll Agency account reconciled bank balance monthly.

Recommendation:

It is recommended that an analysis of the balances owed to the various payroll is prepared and agrees to the Payroll Agency account reconciled bank balance monthly.

Management's Response:

The District will ensure that an analysis of the balances owed to the various payroll is prepared and reconciled with the Payroll Agency account bank balance monthly.

Reserve for Encumbrances and Accounts Payable

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

BRANCBURG TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(Continued)

Financial Planning, Accounting and Reporting (Cont'd)

Classification of General and Administrative Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6:23-2.2(g) as part of our test of transactions of randomly selected expenditure items. In addition to randomly selecting a test sample, we also reviewed administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.2. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. As a result of the procedures performed, no transaction errors were noted, and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Board Secretary's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments except as noted below.

Finding: 2024-003

Several reconciling items contained in the Treasurer's monthly bank reconciliations were not clearly identified, investigated and adjusted in the general ledger monthly.

Recommendation:

It is recommended that all reconciling items contained in the Treasurer's monthly bank reconciliations are clearly identified, investigated and adjusted in the general ledger monthly.

Management's Response:

The District will ensure that all reconciling items contained in the Treasurer's monthly bank reconciliations were not clearly identified, investigated and adjusted in the general ledger monthly.

Treasurer's Records

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Treasurer's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments except as noted above.

Elementary and Secondary Education Act (E.S.E.A.) as amended by the Every Student Succeeds Act (E.S.S.A.)

The E.S.E.A. financial exhibits are contained within the Special Revenue Section of the District's ACFR. This section of the ACFR documents the financial position pertaining to projects under Title I, Title IIA, and Title IV of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for the E.S.E.A. grants did not indicate any area of noncompliance.

BRANCBURG TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(Continued)

Financial Planning, Accounting and Reporting (Cont'd)

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 ACFR.

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 ACFR. This section of the ACFR documents the financial position pertaining to the aforementioned special projects.

T.P.A.F. Reimbursement

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

T.P.A.F Reimbursement to the State of Federal Salary Expenditures

The T.P.A.F. Reimbursement to the State for Federal Salary Expenditures was remitted to the State of New Jersey prior to the required deadline of October 1, 2024. The reimbursement form was reviewed, and no exceptions were noted.

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, 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. of section 9 of P.L.1971, c. 198 the Board of Education may establish that the bid threshold may be up to \$25,000. 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. 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 . . ."

BRANCBURG TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(Continued)

School Purchasing Programs (Cont'd)

Contracts and Agreements Requiring Advertisement for Bids (Cont'd)

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 therefore, except as is provided otherwise in this chapter or specifically by any other law . . . ."

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is \$20,200 for 2023-24.

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 Attorney'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. General compliance was noted.

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 provision 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 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.

School Food Service

The financial transactions and statistical records of the School Food Service Fund were reviewed. The financial accounts and meal count records were reviewed on a test-check basis. No exceptions were noted.

The School Food Service program was not selected as a major federal and/or state program. However, the program expenditures exceeded \$100,000 in federal and/or State support. Accordingly, we inquired of school management, or the appropriate school food service personnel, as to whether the School Food Authority (SFA) had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

We also inquired of school management, or appropriate school food service personnel, as to whether the SFA's expenditures of school food service revenues were limited to allowable direct and indirect costs. No exceptions were noted.



BRANCBURG TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(Continued)

School Food Service (Cont'd)

We inquired of management about the public health emergency procedures/practices that the SFA instituted to provide meals to all students, maintenance of all applicable production records, meal counts, noncompetitive procurements, modification of existing contracts and applicable financial records to document the specific costs applicable to the emergency operations. We also inquired if the FSMC received a loan in accordance with the Payroll Protection Plan and whether the funds were used to pay for costs applicable to the Food Service Programs. We also inquired if the PPP Loan was subsequently forgiven and the FSMC refunded or credited the applicable amounts to the SFA if the FSMC received a PPP loan.

Non-program foods were purchased, prepared or offered for sale. The Statement of Revenue, Expenses and Changes in Net Position in the ACFR Schedule B-5 does separate program and non-program revenue and program and non- program cost of goods sold.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled "Proprietary Funds", Section G of the ACFR.

Finding 2024-004:

Net cash resources exceeded three months' average expenditures by \$69,546. As the District already has plans in place to reduce the excess, no formal recommendation is judged to be warranted.

Student Body Activities

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Student Activities records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments.

Application for State School Aid

Our audit procedures included a test of enrollments and related services reported in the October 16, 2023 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled, low income and bilingual students. 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's work papers with some exceptions. The information that was included in the district's work papers was verified with exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

Finding: 2024-005

The enrollments reported amounts on the ASSA Summary did not agree to the District's supporting on-roll registers.

Recommendation:

It is recommended that greater care is exercised when preparing and documenting the students reported on the ASSA Summary to ensure the reported students agree with the District's on-roll registers.

BRANCBURG TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(Continued)

Application for State School Aid (Cont'd)

Management's Response:

The District will that greater care is exercised when preparing and documenting the students reported on the ASSA Summary to ensure the reported students agree with the District's on-roll registers.

The District maintains work papers on the prescribed State forms or their equivalent.

The district has adequate written procedures for recording student enrollment data.

Pupil Transportation

Our audit procedures included a test of on-roll status reported in the 2023-2024 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with no 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 with one exception noted below. The bid specifications for the purchase of buses complied with applicable statutes.

Finding: 2024-006

We noted that one transportation contract was signed after the contract start date.

Recommendation:

It is recommended that the District formally approve all transportation contracts prior to their commencement.

Management's Response:

The District will ensure all transportation contracts are formally approved prior to their commencement.

Facilities and Capital Assets

There were no active facilities projects funded with SDA grants during the current fiscal year.

Travel Expense and Reimbursement Policy

Travel regulations require each school district to adopt a formal policy and procedure pertaining to travel and expense reimbursement for its employees and board members. The regulations require the district to establish a maximum travel amount for the year and to ensure that the maximum is not exceeded. The regulations also require that all travel be preapproved by the Board of Education and that a brief report which details the key topics addressed at the travel event must be submitted after the travel event has occurred.

BRANCHBURG TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(Continued)

Travel Expense and Reimbursement Policy (Cont'd)

Our review of the travel policies and records revealed that the district is in general compliance with the travel regulations.

Testing for Lead of All Drinking Water in Educational Facilities

The District submitted the annual Statement of Assurance to the NJ Department of Education, pursuant to N.J.A.C. 6A:26-12.4(g).

Management Suggestions

Federal Grants Receivable

It is suggested that federal grant requests for reimbursements are submitted on a regular basis to ensure timely collection, to lessen the impact on cash flows and to ensure full compliance with federal and state cash management requirements.

COVID-19 Federal Funding

It is likely that the district will undergo some review of its COVID-19 federal funding if only at a desk review level by state and/or federal agencies. We strongly suggest that the district ensures that these funds are utilized in accordance with the applicable federal requirements, especially with respect to procurement. Additionally, we strongly suggest that the district ensures that these funds are recorded in the state account numbers designated by the NJ Department of Education, and that any applicable Board policies are up to date with respect to federal grant requirements.

Student Activities

It is suggested that the analysis of balance for each student activities account be in agreement with the reconciled cash balance monthly.

Status of Prior Year's Findings/Recommendations

The prior year recommendations related to County Superintendent approval for transfers and student activities records have been resolved in the current year.

BRANCHBURG TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 16, 2023

	2024-25 Application for State School Aid						Sample for Verification					
	Reported on Revised ASSA		Reported on Workpapers		Errors		Sample Selected from Workpapers		Registers On Roll		Errors	
	On Roll	Shared	On Roll	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Half Day Preschool - 3 Yrs Old	4		4				4		4			
Half Day Preschool - 4 Yrs Old	6		6				6		6			
Full Day Kindergarten	143		143				143		143			
Grade One	136		136				136		136			
Grade Two	128		127		1		128		127		1	
Grade Three	142		142				142		142			
Grade Four	122		120		2		122		120		2	
Grade Five	134		133		1		134		133		1	
Grade Six	112		112				112		112			
Grade Seven	133		132		1		133		132		1	
Grade Eight	109		109				109		109			
Subtotal	1,169		1,164		5		1,169		1,164		5	
Special Education:												
Elementary	119		121		(2)		12		12			
Middle	81		88		(7)		8		8			
Subtotal	200		209		(9)		20		20			
Totals	1,369	- 0 -	1,373	- 0 -	(4)	- 0 -	1,189	- 0 -	1,184	- 0 -	5	- 0 -
Percentage Error					-0.29%	0.00%					0.42%	0.00%

BRANCHBURG TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 16, 2023

Private Schools for Disabled					Resident Low Income				
Reported on ASSA as Private Schools	Sample for Verification	Sample Verified	Sample Errors	Reported on ASSA as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Kindergarten				9.0	7.0	(2.0)	1.0	1.0	
	Grade One			10.0	11.0	1.0	1.0	1.0	
	Grade Two			7.0	8.0	1.0	1.0	1.0	
	Grade Three			9.0	10.0	1.0	1.0	1.0	
	Grade Four			6.0	6.0	-	1.0	1.0	
	Grade Five			10.0	11.0	1.0	1.0	1.0	
	Grade Six			3.0	4.0	1.0	1.0	1.0	
	Grade Seven			12.0	11.0	(1.0)	1.0	1.0	
	Grade Eight			8.0	8.0	-	1.0	1.0	
	Grade Nine			11.5	11.5	-	1.0	1.0	
	Grade Ten			15.0	18.0	3.0	1.0	1.0	
	Grade Eleven			10.0	10.0	-	1.0	1.0	
Grade Twelve			5.0	6.0	1.0	1.0	1.0		
Subtotal				115.5	121.5	6.0	13.0	13.0	
Special Education:									
	Elementary School			17.0	17.0		2.0	2.0	
	Middle School	4.0	1.0	1.0	12.0		1.0	1.0	
	High School	9.0	2.0	2.0	6.0		1.0	1.0	
	Subtotal	13.0	3.0	3.0	35.0	35.0		4.0	4.0
Totals	13.0	3.0	3.0	- 0 -	156.5	6.0	17.0	17.0	- 0 -
Percentage Error			0.00%			3.83%			0.00%

BRANCHBURG TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 16, 2023

	Resident LEP Low Income					
	Reported on ASSA as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Test Scores, Application and Register	Sample Errors
Full Day Kindergarten	2	2		1	1	
Grade Two	2	2		1	1	
Grade Three	1	1				
Grade Five	2	2				
Grade Nine	1	1		1	1	
Grade Eleven	1	1				
Grade Twelve	1	1				
Subtotal	10	10		3	3	
Special Education:						
Elementary School	1	1				
Subtotal	1	1				
Totals	11	11	- 0 -	3	3	- 0 -
Percentage Error			0.00%			0.00%

	Resident LEP Not Low Income					
	Reported on ASSA as LEP Not Low Income	Reported on Workpapers as LEP Not Low Income	Errors	Sample Selected from Workpapers	Verified to Test Scores and Register	Sample Errors
Full Day Kindergarten	1	1		1	1	
Grade Three	2	2		1	1	
Grade Seven	1	1				
Grade Eight	1	1		1	1	
Grade Nine	1	1				
Subtotal	6	6		3	3	
Special Education:						
Elementary School	1	1		1	1	
Subtotal	1	1		1	1	
Totals	7	7	- 0 -	4	4	- 0 -
Percentage Error			0.00%			0.00%

BRANCHBURG TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 16, 2023

	Transportation					
	<u>Reported on DRTRS by DOE</u>	<u>Reported on DRTRS by District</u>	<u>Errors</u>	<u>Tested</u>	<u>Verified</u>	<u>Errors</u>
Regular - Public Schools	1,361.5	1,361.5		17.0	17.0	
Regular - Special Education	67.0	67.0		2.0	2.0	
Transported - Non Public	3.5	3.5		1.0	1.0	
AIL - Non Public	134.0	134.0		3.0	3.0	
Special Needs - Public	52.0	52.0		1.0	1.0	
Special Needs - Private	<u>10.0</u>	<u>10.0</u>		<u>1.0</u>	<u>1.0</u>	
Totals	<u><u>1,628.0</u></u>	<u><u>1,628.0</u></u>	<u><u>- 0 -</u></u>	<u><u>25.0</u></u>	<u><u>25.0</u></u>	<u><u>- 0 -</u></u>
Percentage Error			<u><u>0.00%</u></u>			<u><u>0.00%</u></u>

	<u>Reported</u>	<u>Re- calculated</u>
Average Mileage - Regular Including Grade PK Students	5.8	5.8
Average Mileage - Regular Excluding Grade PK Students	5.8	5.8
Average Mileage - Special Education with Special Needs	8.2	8.2

BRANCHBURG TOWNSHIP SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Section 1 - REGULAR DISTRICT

2023-24 Total General Fund Expenditures per the ACFR (Exhibit C-1) \$ 58,151,303 (B)

Increased by:

Transfer from Capital Outlay to Capital Projects Fund \$ - 0 - (B1a)

Transfer from Capital Reserve to Capital Projects Fund \$ - 0 - (B1b)

Decreased by:

On-Behalf TPAF Pension and Social Security \$ 7,848,491 (B2a)

Assets Acquired Under Financed Purchases and Leases \$ - 0 - (B2b)

Adjusted 2023-24 General Fund Expenditures [(B)+(B1's)-(B2's)] \$ 50,302,812 (B3)

2% of Adjusted 2023-24 General Fund Expenditures [(B5) times .02] \$ 1,006,056 (B4)

Enter Greater of (B4) or \$250,000 \$ 1,006,056 (B5)

Increased by: Allowable Adjustments \$ 868,232 (K)

Maximum Unassigned Fund Balance [(B5)+(K)] \$ 1,874,288 (M)

Section 2

Total General Fund - Fund Balances @ 6/30/24 \$ 15,217,211 (C )  
(Per ACFR Budgetary Comparison Schedule C-1)

Decreased by:

Assigned - Year End Encumbrances \$ 2,345,712 (C1)

Legally Restricted - Designated for Subsequent Year's Expenditures \$ - 0 - (C2)

Excess Surplus - Designated for Subsequent Year's Expenditures \$ - 0 - (C3)

Other Restricted Fund Balances \$ 9,497,211 (C4)

Assigned - Designated for Subsequent Year's Expenditures \$ 1,500,000 (C5)

Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)] \$ 1,874,288 (U1)

Section 3

Restricted Fund Balance - Excess Surplus [(U1)-(M)] IF NEGATIVE, ENTER - 0 - \$ - 0 - (E)



BRANCHBURG TOWNSHIP SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(Continued)

Section 3

Recapitulation of Excess Surplus as of June 30, 2024

Restricted Excess Surplus - Designated for Subsequent Year's Expenditures	\$ - 0 - (C3)
Restricted Excess Surplus [(E)]	<u>\$ - 0 - (E)</u>
Total [(C3)+(E)+(F)]	<u>\$ - 0 - (D)</u>

Detail of Allowable Adjustments

Impact Aid	\$ - 0 - (H)
Sale and Lease Back	<u>\$ - 0 - (I)</u>
Extraordinary Aid	<u>\$ 810,447 (J1)</u>
Additional Nonpublic School Transportation Aid	<u>\$ 57,785 (J2)</u>
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)+(J5)]	<u>\$ 868,232 (K)</u>

Detail of Other Restricted Fund Balances

Statutory Restrictions:	
Approved Unspent Separate Proposal	<u>\$ - 0 -</u>
Sale/Lease-Back Reserve	<u>\$ - 0 -</u>
Capital Reserve	<u>\$ 5,867,454</u>
Maintenance Reserve	<u>\$ 723,800</u>
Emergency Reserve	<u>\$ 120,000</u>
Tuition Reserve	<u>\$ 1,985,003</u>
Unemployment Compensation	<u>\$ 800,954</u>
Other State/Governmental Mandated Reserve	<u>\$ - 0 -</u>
Other Restricted Fund Balance not Noted Above	<u>\$ - 0 -</u>
Total Other Restricted Fund Balances	<u>\$ 9,497,211 (C4)</u>

BRANCBURG TOWNSHIP SCHOOL DISTRICT  
SUMMARY OF RECOMMENDATIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

It is recommended that:

1. Administrative Practices and Procedures

Finding 2024-001: The Chapter 44 data is prepared in accordance with the instructions and submitted to the state for the appropriate fiscal year.

2. Financial Planning, Accounting and Reporting

Finding 2024-002: An analysis of the balances owed to the various payroll is prepared and agrees to the Payroll Agency account reconciled bank balance monthly.

Finding 2024-003: All reconciling items contained in the Treasurer's monthly bank reconciliations are clearly identified, investigated, and adjusted in the general ledger monthly.

3. School Purchasing Program

None

4. School Food Service

None

5. Student Body Activities

None

6. Application for State School Aid

Finding 2024-005: Greater care is exercised when preparing and documenting the students reported on the ASSA Summary to ensure the reported students agree with the District's on-roll registers.

7. Pupil Transportation

Finding 2024-006: All transportation contracts are formally approved prior to their commencement.

8. Facilities and Capital Assets

None

9. Travel Expense and Reimbursement Policy

None

BRANCHBURG TOWNSHIP SCHOOL DISTRICT  
SUMMARY OF RECOMMENDATIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

It is recommended that:

10.     Status of Prior Year's Findings/Recommendations

The prior year recommendations related to County Superintendent approval for transfers and student activities records have been resolved in the current year.