

*Auditor's Management Report*

*for the*

*Franklin Township  
School District*

*in the*

*County of Somerset  
New Jersey*

*for the*

*Fiscal Year Ended  
June 30, 2024*



**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  
Franklin Township School District  
County of Somerset  
Somerset, New Jersey

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 Franklin Township School District in the County of Somerset for the year ended June 30, 2024, and have issued our report dated January 17, 2025.

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 Franklin Township 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. However, this report is a matter of public record and its distribution is not limited.

CERTIFIED PUBLIC ACCOUNTANTS

PUBLIC SCHOOL ACCOUNTANT NO. 948

January 17, 2025

**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 Franklin Township School District, 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 detailed in the District's A.C.F.R. (See Exhibit "J-20").

**Official Bonds**

<u>NAME</u>	<u>POSITION</u>	<u>AMOUNT OF BONDS</u>
John Calavano	Treasurer	\$600,000.00
Brian Bonanno	Assistant Superintendent/Board Secretary	\$800,000.00
Stephen Fried	School Business Administrator	\$800,000.00

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

**Health Benefits-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 did include all health benefit plans offered by the school district. The school district data certification was completed by the chief school administrator. The school district Chapter 44 data was submitted timely.

**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 Account**

The net salaries of all 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.

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

**Payroll Account (Continued)**

All payrolls were approved by the Superintendent and were certified by the President of the Board and the Board Secretary/Business Administrator.

**2024-003 Finding:** Our testing revealed the District applied a federal income tax wage payment to the incorrect tax quarter which resulted in interest and penalties being assessed. The District is in the process of having the interest and penalties abated.

**2024-003 Recommendation:** That all tax wage payments be properly remitted in a timely fashion.

**2024-004 Finding:** Our auditing of the payroll agency account revealed that the analysis of the balance in the payroll agency account is inaccurate, containing unknown and negative sub-account balances.

**2024-004 Recommendation:** That the payroll agency account be properly analyzed each month, matching to the bank reconciliation, and only funds owed to various payroll related agencies be maintained on account.

**2024-005 Finding:** Per discussion with district personnel, the district incurred numerous fines from the division of pension and benefits and had numerous late enrollments of employees in the pension system dating back through 2021.

**2024-005 Recommendation:** That the district improve controls over pension enrollments.

Payrolls were delivered to the treasurer of school monies with a warrant made to his order for the full amount of each payroll.

**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.

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

**Classification of Expenditures**

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23a-16.2(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-8.3. 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.

**Board Secretary's Records**

Our auditing of the records maintained by the board secretary revealed:

**2024-001 Finding:** The District did not maintain an accurate general ledger that was reconciled monthly to other subsidiary records of the District.

**2024-001 Recommendation:** That District properly maintain the general ledger and reconcile the ledger monthly with other subsidiary records.

**Treasurer's Records**

Our auditing of the records maintained by the Treasurer of School Monies revealed the following:

**2024-002 Finding:** Our auditing of the treasurer's reports revealed reconciliations containing unidentified adjustments; causing the reconciliations to essentially not match to the board secretary's reports.

**2024-002 Recommendation:** That the treasurer's reports & bank reconciliations be properly reconciled with the board secretary's records each month.

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

The E.S.E.A. financial exhibits are contained within the Special Revenue section of the A.C.F.R.. This section of the A.C.F.R. documents the financial position pertaining to projects under Title I, II, and IV of the Elementary and Secondary Education Act as amended and reauthorized.



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

**Other Special Federal and State Projects**

The District's Special Projects were approved as listed on Schedule A and Schedule B located in the A.C.F.R.. 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 A.C.F.R.. This section of the A.C.F.R. documents the financial position pertaining to the aforementioned special projects.

**T.P.A.F. Reimbursement**

Our audit procedures included a test of the semi-monthly 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 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 90 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement. No exceptions were noted.

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

**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 \$44,000.00, 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 \$44,000.00. 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."

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, 2020 and thereafter, the bid thresholds in accordance with N.J.S.A. 18A:18A-3(a) became \$44,000.00. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18:39-3 is currently \$22,400.00.

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

**SCHOOL PURCHASING PROGRAMS**

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

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.

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

**SCHOOL FOOD SERVICE FUND**

Therefore, SFAs were authorized to solicit and award emergency noncompetitive procurements and contracts with Food Service Management Companies in accordance with 2 CFR 200.320 and N.J.S.A.18A:18A-7. The SFAs were also authorized to submit contract modifications to their existing Cost Reimbursable or Fixed Price contracts as necessary to ensure the feeding of all children throughout the age of 18, as well as persons over 18 with disabilities as defined in the regulations.

SFAs were notified of the requirement to maintain and report separate meal count records and financial records of all applicable costs incurred in providing meals to all free and reduced price meal eligible students during the emergency.

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 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 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 noted.

The Statement of Revenues, Expenses, and Changes in Fund Net Assets (ACFR Schedule B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

**STUDENT BODY ACTIVITIES**

The District maintains several student activity accounts, our audit revealed:

**2024-006 Finding:** Bank reconciliations for several of the accounts were not properly maintained.

**2024-006 Recommendation:** That the district improve controls over the reconciliation of student activity bank accounts.

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

**APPLICATION FOR STATE SCHOOL AID**

Our audit procedures included a test of information reported in the October 13, 2023 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 on the A.S.S.A. was compared to the district workpapers with minor exceptions. The information that was included on the workpapers was verified with minor exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

The district maintained workpapers on the prescribed state forms or their equivalent.

The district had written procedures for the recording of student enrollment.

**PUPIL TRANSPORTATION**

Our audit procedures included a test of on-roll status reported in the 2023-24 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.

**FACILITIES AND CAPITAL ASSETS**

Our procedures included review of transfers of local funds from the general fund or from the capital reserve account, awarding of contracts for eligible facilities construction, and the District's capital assets ledger. No exceptions noted.

**TESTING FOR LEAD OF ALL DRINKING WATER IN EDUCATIONAL FACILITIES**

Our procedures included examination and interviews regarding the district's compliance with N.J.A.C. 26-1.2 and 12.4 relating to the testing for lead in drinking water. The school district submitted the annual Statement of Assurance to the Department of Education, pursuant to N.J.A.C. 6A:26-12.4(g). No exceptions were noted.

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

In accordance with governmental auditing standards, our procedures included a review of all prior year recommendations. Prior findings have been resolved except for Finding 2023-001 which is reflected in this report as Finding 2024-04.

FRANKLIN TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENTS  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 13, 2023

	2022-23 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 Verification					Sample Verified					Sample Errors																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
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ed	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full

FRANKLIN TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENTS  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 13, 2023

	Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.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.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 Preschool 3 yrs	1	1	0	1	1	0			0			0
Full Day Preschool 4 yrs	84	84	0	2	2	0			0			0
Full Day Kindergarten	158	157	-1	5	5	0		35	0	2	2	0
One	193	192	-1	6	6	0	62	64	2	3	3	0
Two	194	194	0	5	5	0	80	79	-1	4	4	0
Three	229	228	-1	7	7	0	72	70	-2	3	3	0
Four	177	178	1	6	6	0	47	47	0	2	2	0
Five	188	184	-4	6	5	-1	54	49	-5	2	2	0
Six	180	177	-3	7	6	-1	21	20	-1	1	1	0
Seven	178	175	-3	7	7	0	20	20	0	1	1	0
Eight	173	171	-2	7	6	-1	19	19	0	1	1	0
Nine	218	218	0	8	7	-1	30	30	0	1	1	0
Ten	192	193	1	7	7	0	25	25	0	1	1	0
Eleven	193	193	0	7	7	0	21	27	6	1	1	0
Twelve	170	173	3	7	7	0	16	16	0	1	1	0
Subtotal	2528	2518	-10	88	84	-4	502	501	-1	23	23	0
SpEd Elementary	354	352	-2	12	12	0	53	71	18	3	3	0
SpEd Middle School	169	168	-1	6	6	0	24	26	2	1	1	0
SpEd High School	206	203	-3	9	9	0	11	6	-5	1	1	0
Subtotal	729	723	-6	27	27	0	88	103	15	5	5	0
Totals	3257	3241	-16	115	111	-4	590	604	14	28	28	0
Percentage Error			-0.49%			-3.48%			2.37%			0.00%

Transportation

	Transportation			Transportation		
	Reported on DTRIS by DOE	Reported on DTRIS by District	Errors	Tested	Verified	Errors
Reg. Public Schools, col. 1	4676	4678	0	212	212	0
Transported - Non-Public, Col. 2	16	16	0	1	1	0
Non-Public AIL, col. 3	769	769	0	35	35	0
Reg. - SpEd, Col. 4	603	603	0	27	27	0
Special Ed Spec, col. 6	446	446	0	20	20	0
Totals	6510	6510	0	295	295	0
Percentage Error			0.00%			0.00%

FRANKLIN TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENTS  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 13, 2023

	Resident LEP NOT Low Income			Sample for Verification		
	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
Full Day Preschool 3 yrs						
Full Day Preschool 4 yrs			0			0
Full Day Kindergarten	28	28	0	1	1	0
One	30	29	-1	1	1	0
Two	17	18	1	1	1	0
Three	26	26	0	1	1	0
Four	13	13	0	1	1	0
Five	12	11	-1	1	1	0
Six	11	11	0	1	1	0
Seven	5	5	0	1	1	0
Eight	6	5	-1	1	1	0
Nine	16	16	0	1	1	0
Ten	20	19	-1	1	1	0
Eleven	9	8	-1	1	1	0
Twelve	11	11	0	1	1	0
Subtotal	204	200	-4	13	13	0
SpEd Elementary	14	23	9	1	1	0
SpEd Middle School	5	4	-1	1	1	0
SpEd High School	4	4	0	1	1	0
Subtotal	23	31	8	3	3	0
Totals	227	231	4	16	16	0
Percentage Error			1.76%			0.00%



FRANKLIN TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF CALCULATION OF EXCESS SURPLUS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SECTION 1

2% Calculation of Excess Surplus (2023-24 expenditures)

2023 - 2024 Total General Fund Expenditures	218,828,801.88	
Increased by:		
Transfer from Capital Reserve to Capital Projects Fund	2,714,464.00	
Transfer from General Fund to SRF for PreK-Inclusion	305,220.00	
Decreased by:		
On-Behalf TPAF Pension & Social Security	32,952,022.38	
Assets acquired under Capital Leases	673,581.83	
Adjusted 2023 - 2024 General Fund Expenditures		188,222,881.67
2% of Adjusted 2023 - 2024 General Fund Expenditures		3,764,457.63
Greater of line above or \$250,000.00		3,764,457.63
Increased by: Allowable Adjustment		712,022.00
Maximum Unreserved/Undesignated Fund Balance		4,476,479.63

SECTION 2

Total General Fund Balances @ 6-30-24	17,729,617.71	
Decreased by:		
Year End Encumbrances	1,191,729.86	
Legally Restricted-Excess Surplus-Designated		
For Subsequent Year's Expenditures	1,502,825.00	
Assigned Fund Balance-Unreserved-Designated		
For Subsequent Year's Expenditures	1,000,000.00	
Other Restricted Fund Balances (Capital Reserve, Maintenance Reserve, Emergency Reserve, Unemployment)	10,268,254.34	
Total Unreserved/Undesignated Fund Balance for Excess Surplus Calculation		3,766,808.51

SECTION 3

Restricted Fund Balance-Excess Surplus	0.00
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Recapitulation of excess surplus as of June 30, 2024

Restricted Excess Surplus - Designated for Subsequent Year's Expenditures	1,502,825.00
Restricted Excess Surplus	0.00
Total	1,502,825.00

Detail of Allowable Adjustments

Additional/Unbudgeted Extraordinary Aid	356,760.00
Additional/Unbudgeted Non-Public School Transportation Aid	355,262.00
	712,022.00

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

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

**2024-003 Recommendation:** That all tax wage payments be properly remitted in a timely fashion.

**2024-004 Recommendation:** That the payroll agency account be properly analyzed each month, matching to the bank reconciliation, and only funds owed to various payroll related agencies be maintained on account.

**2024-005 Recommendation:** That the district improve controls over pension enrollments.

**\*2024-001 Recommendation:** That District properly maintain the general ledger and reconcile the ledger monthly with other subsidiary records.

**2024-002 Recommendation:** That the treasurer's reports & bank reconciliations be properly reconciled with the board secretary's records each month.

3. School Purchasing Program

None

4. School Food Service

None

5. Student Body Activities

**2024-006 Recommendation:** That the district improve controls over the reconciliation of student activity bank accounts.

6. Application for State School Aid

None

7. Pupil Transportation

None

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

It is recommended that (continued):

8.     Facilities and Capital Assets

None

9.     Miscellaneous

None

10.    Status of Prior Year's Findings/Recommendations

Items noted above with an "\*" are repeated/unresolved findings.



