

# **HAMILTON TOWNSHIP BOARD OF EDUCATION**

## **AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS -FINANCIAL, COMPLIANCE AND PERFORMANCE**

**June 30, 2024**



**AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS  
FINANCIAL, COMPLIANCE AND PERFORMANCE**

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# FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

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## Report of Independent Auditors

Honorable President and  
Members of the Board of Education  
Hamilton Township School District  
County of Atlantic, New Jersey

We have audited, in accordance with generally accepted audit standards and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Hamilton Township School District in the County of Atlantic for the year ended June 30, 2024, and have issued our report thereon dated December 13, 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 report is intended solely for the information and use of the Hamilton Township Board of Education's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Very truly yours,

*Ford, Scott & Associates, L.L.C.*

FORD, SCOTT & ASSOCIATES, L.L.C.  
CERTIFIED PUBLIC ACCOUNTANTS

*Leon P. Costello*

Leon P. Costello  
Certified Public Accountant  
Licensed Public School Accountant  
No. 767

December 13, 2024

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## **ADMINISTRATIVE FINDINGS - FINANCIAL COMPLIANCE AND PERFORMANCE**

### **Scope of Audit**

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

### **Administrative Practices and Procedures**

#### **Insurance**

Fire insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the district's CAFR.

#### **Official Bonds (N.J.S.A. 18A:17-26, 18A:17-32; 18A:13-13)**

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Christopher Veneziani	School Business Administrator	\$325,000

#### **P.L. 2020, c. 44**

Our audit procedures included an inquiry and subsequent review of health benefit data required per NJSA 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 was submitted timely.

#### **Tuition Charges**

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were less than estimated costs. The Board made a proper adjustment to the billings to sending districts for the decrease in per pupil costs in accordance with NJAC 6A:23A-17.1(f) 3.

### **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 deduction and employer's share of fringe benefits were deposited in the Payroll Agency Account.

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

Salary withholdings were promptly remitted to the proper agencies, including health benefits premium amounts withheld due to the general fund.

Payrolls were delivered to the secretary of the board who then deposited with warrants in separate bank accounts for net payroll and withholdings.

#### Employee Position Control Roster

No inconsistencies were noted between the Position Control Roster and the payroll records, employee benefit records, and the general ledger accounts to where wages are posted.

#### Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable. No differences were noted.

#### Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with NJAC 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 selection specifically targeted administrative coding classifications to determine overall reliability and compliance with NJAC 6A:23A-8.3. As a result of the procedures performed, a transaction error rate of 0.00% was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

##### ***A. General Classification Findings***

None

##### ***B. Administrative Classification Findings***

None

#### Board Secretary's Records

The records of the Board Secretary were in satisfactory condition.

#### Chief School Administrator's Records

The records of the Chief School Administrator were in satisfactory condition.

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

The E.S.E.A. financial exhibits are contained within the Special Revenue Section of the ACFR. This section of the ACFR documents the financial position pertaining to the projects under Titles I and VI of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for E.S.E.A. indicated no areas of noncompliance and/or questionable costs.

#### **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.



The study of compliance for Special Federal and/or State Projects indicated no areas of noncompliance and/or questionable costs.

### **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.

### **TPAF Reimbursement to the State for Federal Salary Expenditures**

The amount of the expenditure charged to the current year's Final Report 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 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 (pending C40A:11-9) 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 the section.

b. Commencing in the fifth year after the year in which P.L. 1999, c.440 took 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 NJS 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. 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 sub section a. of NJSA 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 therefore, except as is provided otherwise in this chapter or specifically by any other.

The board of education may, by resolution approved by a 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 prior negative experience with the bidder.

The bid thresholds in accordance with NJSA 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 NJSA 18A:34-3 is \$22,400 for 2023-24. The Board of Education has appointed a Qualified Purchasing Agent and increased the bid threshold to \$44,000.

The district 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 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.

Based on the results of my examination, I did not note individual payments, contracts, or agreements made for the performance of any work or goods or services, 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, amended.

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.

### **School Food Service**

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 NJSA 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 students during the emergency.

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 were noted.

The Statement of Revenues, Expenses, and Changes in Fund Net Assets (CAFR 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, Exhibits B-4 through B-6 of the CAFR.

### **Community Education Fund**

During our review of the Community Education funds, the following exceptions were noted.

***Finding 2024-001:***

Not all cash receipts were promptly deposited (NJAC 6A:23A-16.12). Documentation obtained to support the sample of deposits tested indicates that checks were held up to two (2) months before being deposited. Effective July 1, 2024, Community Education/Camp Blue Star receipts will be handled by the business office in order to improve the timeliness of deposits. Based on this, a recommendation is not warranted.

**Student Body Activities**

The Student Body Activity records are maintained in a satisfactory manner.

**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.

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 written procedures appear to be adequate for the recording of 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 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. No exceptions were noted in our review of transportation related purchases of goods and services.

**Testing for Lead of All Drinking Water in Educational Facilities**

The school district adhered to all the requirements of N.J.A.C. 26-1.2 and 12.4 related to the testing for lead of all drinking water in educational facilities.

The school district did submit the annual Statement of Assurance to the Department of Education, pursuant to N.J.A.C 6A:26-12.4(g).

**Suggestions to Management**

The District has accumulated Excess Cash Net Resources in the Food Service Fund due to the influx of additional Federal and State Funding related to the COVID-19 Pandemic. The State of New Jersey Department of Agriculture has issued a letter dated October 4, 2023 to all School Districts indicating that these excess funds may be retained by the District and, that the District must develop a plan which projects how excess funds will be expended in support of the program during the upcoming school year. We suggest that the district develop a plan to utilize the excess funds on allowable expenses that support the Federal Child Nutrition Program, such as improving the nutritional quality of food or purchasing equipment for the kitchens and cafeterias as outlines in the Code of Federal Regulations, 7 CFR 210.14(a).

**Follow-up on Prior Years' Findings**

In accordance with government auditing standards, our procedures included a review of all prior year recommendations including findings. No findings were reported in the prior year report.

**Acknowledgment**

We received the complete cooperation of all the officials of the school district and I greatly appreciate the courtesies extended to the members of the audit team.

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

	2024-2025 Application for State School Aid										Sample for Verification										Private Schools for Disabled																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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**HAMILTON SCHOOL DISTRICT**  
**SCHEDULE OF AUDITED ENROLLMENTS**  
**APPLICATION FOR STATE SCHOOL AID SUMMARY**  
**ENROLLMENT AS OF OCTOBER 13, 2023**

	Resident Low Income					Sample for Verification					Resident LEP Low Income					Sample for Verification				
	Reported on A.S.S.A as Low Income	Shared	Income	Shared	Full Errors	Sample Selected from Workpapers	Shared	Verified to Application and Register	Sample Full Errors	Sample Shared Errors	Reported on A.S.S.A as LEP Low Income	Income	Errors	Sample Selected from Workpapers	Verified to Application, Test Score, and Register	Sample Errors				
Full Day Preschool - 3 Years																				
Full Day Preschool - 4 Years																				
Half Day Kindergarten																				
Full Day Kindergarten																				
One	116		116		0	0	0	0	0	0	0	10	0	0	0	0				
Two	120		120		0	0	21	21	0	0	10	10	0	0	8	0				
Three	127		127		0	0	22	22	0	0	13	13	0	10	10	0				
Four	128		128		0	0	23	23	0	0	9	9	0	7	7	0				
Five	114		114		0	0	22	22	0	0	7	7	0	5	5	0				
Six	131		131		0	0	21	21	0	0	6	6	0	5	5	0				
Seven	124		124		0	0	24	24	0	0	9	9	0	7	7	0				
Eight	131		131		0	0	23	23	0	0	4	4	0	3	3	0				
Nine	134		134		0	0	24	24	0	0	3	3	0	2	2	0				
Subtotal	1,125	0	1,125	0	0	205	204	0	0	0	66	66	0	50	51	0				
Special Ed - Elementary	220		220		0	40	40	0	0	0	5	5	0	5	5	0				
Special Ed - Middle School	100		100		0	18	18	0	0	0	6	6	0	5	5	0				
Subtotal	320	0	320	0	0	59	58	0	0	0	11	11	0	8	10	0				
DFC Regional Day School	0		0		0	0	0	0	0	0	0	0	0	0	0	0				
Totals	1,445	0	1,445	0	0	264	262	0	0	0	77	77	0	59	61	0				
Percentage Error					0.00%				0.00%		13		0.00%			0.00%				

Transportation							Reported			Recalc.		
Reg. - Public Schools, col. 1	Reg - Sp Ed, col. 4	AIL NONPUBLIC	Transported - Non-Public, col. 3	Special Ed Spec, col. 6	Totals	Percentage Error	Reported on DTRTS by DOE/County	Reported on DTRTS by District	Errors	Tested	Verified	Errors
2,002	50	167	57	207	2,483		2,000	2,000	2	237	237	0
							50	0	0	5	5	0
							167	0	0	18	18	0
							57	0	0	6	6	0
							207	0	0	22	22	0
							2,481	2,481	2	288	288	0
												0.00%

Reg Avg. (Mileage) = Regular Including Grade PK Students (Part A)  
Reg Avg. (Mileage) = Regular Excluding Grade PK Students (Part B)  
Spec Avg. = Special Ed with Special Needs

Reported 5.3  
Recalc. 5.3  
5.3  
5.1

HAMILTON 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	Reported on	Errors	Sample	Verified to	Sample
	A.S.A as	Workpapers		Selected from	Test Score	Errors
	LEP Not Low	LEP Not Low		Workpapers	and Register	
Full Day Preschool - 3 Years						
Full Day Preschool - 4 Years						
Half Day Kindergarten						
Full Day Kindergarten						
One	8	8	0	6	6	0
Two	4	4	0	3	3	0
Three	1	1	0	1	1	0
Four	0	0	0	0	0	0
Five	2	2	0	2	2	0
Six	3	3	0	3	3	0
Seven	1	1	0	1	1	0
Eight	2	2	0	2	2	0
Subtotal	23	23	0	20	20	0
Special Ed - Elementary						
Special Ed - Middle School	3	3	0	2	2	0
Subtotal	6	6	0	5	5	0
Totals	29	29	0	25	25	0
Percentage Error			0.00%			0.00%

**HAMILTON TOWNSHIP SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE YEAR ENDED JUNE 30, 2024**

**REGULAR DISTRICT**

**SECTION 1**

**A. 2% Calculation of Excess Surplus**

2023-24 Total General Fund Expenditures per the ACFR, Ex. C-1	\$ 65,532,318.26	(B)
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	\$ -	(B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$ -	(B1b)
Transfer from General Fund to SRF for PreK-Regular	\$ 642,870.00	(B1c)
Transfer from General Fund to SRF for PreK-Inclusion	\$ -	(B1d)
Decreased By:		
On-Behalf TPAF Pension & Social Security	\$ 12,276,023.62	(B2a)
Assets Acquired Under Capital Leases	\$ -	(B2b)
Adjusted 2023-24 General Fund Expenditures [(B)+(B1's)-(B2's)]	<u>\$ 53,899,164.64</u>	(B3)
2% of Adjusted 2023-24 General Fund Expenditures [(B3) times .04]	<u>\$ 1,077,983.29</u>	(B4)
Enter Greater of (B4) or \$250,000	<u>\$ 1,077,983.29</u>	(B5)
Increased by: Allowable Adjustment*	<u>\$ 469,793.00</u>	(K)
Maximum Unassigned/Undesignated-Unreserved Fund Balance [(B5)+(K)]	<u>\$ 1,547,776.29</u>	(M)

**SECTION 2**

Total General Fund - Fund Balances @ 06/30/24 (Per ACFR Budgetary Comparison Schedule C-1)	\$ 14,782,671.22	(C)
Decreased by:		
Year-end Encumbrances	\$ 418,210.14	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ 261,400.67	(C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	<u>\$ 4,037,123.33</u>	(C3)
Other Restricted Fund Balances ****	<u>\$ 5,315,243.33</u>	(C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	<u>\$</u>	(C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	<u>\$ 4,750,693.75</u>	(U1)

**SECTION 3**

Restricted Fund Balance - Excess Surplus *** [(U1)-(M)] IF NEGATIVE ENTER - 0 -	<u>\$ 3,202,917.46</u>	(E)
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**HAMILTON TOWNSHIP SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE YEAR ENDED JUNE 30, 2024**

**Recapitulation of Excess Surplus as of June 30, 2024:**

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ 4,037,123.33 (C3)
Reserved Excess Surplus ***	<u>\$ 3,202,917.46 (E)</u>
Total Excess Surplus [(C3) + (E)]	<u>\$ 7,240,040.79 (D)</u>

\* This adjustment line (as detailed below) is to be utilized when applicable for Federal Impact Aid, Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10), Extraordinary Aid, Additional Nonpublic School Transportation Aid, Recognized current year School Bus Advertising Revenue, Family Crisis Transportation Aid, Supplemental Stabilization Aid and Maintenance of Equity Aid.

**Detail of Allowable Adjustments**

Impact Aid	\$ - (H)
Sale & Lease-back	\$ - (I)
Extraordinary Aid	\$ 370,850.00 (J1)
Additional Nonpublic School Transportation Aid	\$ 98,943.00 (J2)
Current Year School Bus Advertising Revenue	\$ (J3)
Family Crisis Transportation Aid	\$ (J4)
Supplemental Stabilization Aid and	
Maintenance of Equity Aid	\$ (J5)
Total Adjustments [(H)+(I)+(J1) + (J1 through J5)]	<u>\$ 469,793.00 (K)</u>

\*\* This amount represents the June 30, 2024 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

\*\*\* Amounts must agree to the June 30, 2024 ACFR and the sum of the two lines must agree to Audit Summary Worksheet Line 90030.

\*\*\*\* Amount for Other Restricted Fund Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by an other type of government, such as the judicial branch of government, must have Departmental approval. District requests should be submitted to the Division of Finance prior to September 30.

**HAMILTON TOWNSHIP SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE YEAR ENDED JUNE 30, 2024**

**Detail of Other Restricted Fund Balance**

Statutory restrictions:	
Approved unspent separate proposal	\$ _____
Sale/lease-back reserve	\$ _____
Capital reserve	\$ <u>2,090,527.93</u>
Maintenance reserve	\$ <u>2,818,955.92</u>
Emergency Reserve	\$ _____
Tuition reserve	\$ _____
School Bus Advertising 50% Fuel Offset Reserve - CY	\$ _____
School Bus Advertising 50% Fuel Offset Reserve - PY	\$ _____
Impact Aid General Fund Reserve (Sec. 8002 and 8003)	\$ _____
Impact Aid General Fund Reserve (Sec. 8007 and 8008)	\$ _____
Other state/government mandated reserve	\$ _____
Reserve for unemployment fund	\$ <u>405,759.48</u>
[Other Restricted Fund Balance not noted above] ****	\$ _____
 Total Other Restricted Fund Balance	 \$ <u>5,315,243.33</u> (C4)

AUDIT RECOMMENDATIONS SUMMARY  
For the Fiscal Year Ended June 30, 2024  
HAMILTON TOWNSHIP 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/Community Education

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

No prior year findings or recommendations.