

MILLBURN TOWNSHIP SCHOOL DISTRICT
COUNTY OF ESSEX
AUDITORS' MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS - FINANCIAL,
COMPLIANCE AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2024

MILLBURN TOWNSHIP SCHOOL DISTRICT
COUNTY OF ESSEX
AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE
FINDINGS - FINANCIAL,
COMPLIANCE AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2024
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September 30, 2024

The Honorable President and Members
of the Board of Education
Millburn Township School District
County of Essex, NJ

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 Millburn Township School District in the County of Essex for the fiscal year ended June 30, 2024, and have issued our report thereon dated September 30, 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.

We will review the status of the comments during our next audit engagement. We have already discussed these comments and suggestions 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.

This report is intended for the information of the Millburn 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
NISIVOCIA LLP

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

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

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer, 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>
Cheryl Nardino	Treasurer	\$ 400,000
Cheryl Schneider	Business Administrator/Board Secretary	249,000

The District has a Crime (Employee Dishonesty) policy through Utica National Insurance Group that covers employees not separately bonded as detailed on Exhibit J-20 of the ACFR.

P.L. 2020, c.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.

The data certification date does not reflect a submission date later than 60 days of when the software was available.

Tuition Charges

The District does not utilize the state tuition calculation; therefore, a comparison of tentative tuition charges and actual certified tuition charges was not made and no adjustment to the billings to sending districts for the change in per pupil costs in accordance with N.J.A.C. 6A:23A-3.1(f)3 was necessary. The District uses an alternative method for tuition rates which is based upon actual costs.

Financial Planning, Accounting and Reporting

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.

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

Financial Planning, Accounting and Reporting (Cont'd)

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 withholdings due to the General Fund.

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

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (superintendent, assistant superintendent, and business administrator) to the NJ Department of Treasury was filed in a timely manner.

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.

Classification of Expenditures – General and Administrative

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, we also reviewed administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.2. Overall compliance was noted.

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.

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. No exceptions were noted.

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 herein 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 II, Title III, Title III Immigrant and Title IV of the Elementary and Secondary Education Act.

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

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

Financial Planning, Accounting and Reporting (Cont'd)

Other Special Federal and/or State Projects

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 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.

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 for 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"

MILLBURN TOWNSHIP SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
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 2023-2024.

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. No exceptions were noted.

Based upon the results of our examination, we did not note any individual payments, contracts, or agreements 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

The District did not participate in the Child Nutrition Program and thus did not receive any related state or federal assistance.

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.

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

Application for State School Aid

Our audit procedures included a test of information 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 education students. We also performed a review of the District procedure related to its completion. The information on the A.S.S.A. was compared to the District workpapers with one minor exception. The information that was included on the workpapers was verified on a test basis without exception. 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's written procedures for the recording of student enrollment data appear to be adequate.

Pupil Transportation

Our audit procedures included a test of on-roll status reported on 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.

Facilities and Capital Assets

Our procedures included a review of the School Development Authority (SDA) grant agreements for consistency with recording of the revenue, transfer of local funds from the general fund or from the capital reserve account and awarding of contracts for eligible facilities construction. Based on these procedures, we have no comments.

Travel Expense and Reimbursement Policy

Travel regulations require each 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 maximum travel for the year and to account separately that the maximum is not exceeded. The regulations also require that all travel be approved prior by the Board of Education and that the approval must be itemized by event, event total cost, and individuals attending. Our review of the travel policies and tests of the related records revealed that the District is in compliance with the travel regulations.

Testing for Lead of All Drinking Water in Educational Facilities

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

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

Management Suggestions

Federal Grant Receivables

It is suggested that federal grant requests for reimbursements continue to be monitored and 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). These funds are recorded in the state account numbers designated by the NJ Department of Education, and that any applicable Board policies are current with respect to federal grant requirements.

Follow-up on Prior Year Findings

There were no prior year recommendations.

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

	2024-2025 Application for State School Aid						Sample for Verification					
	Reported on		Reported on		Errors		Sample		Verified per		Errors	
	On Roll	Shared	On Roll	Shared	Full	Shared	Selected from	Workpapers	On Roll	Shared	Full	Shared
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Half Day Preschool 3 Years Old	15		15				15		15			
Half Day Preschool 4 Years Old	12		12				12		12			
Full Day Kindergarten	258		258				258		258			
Grade One	280		280				280		280			
Grade Two	362		362				362		362			
Grade Three	353		353				353		353			
Grade Four	331		331				331		331			
Grade Five	360		360				360		360			
Grade Six	318		318				318		318			
Grade Seven	297		297				297		297			
Grade Eight	332		333		(1)		333		333			
Grade Nine	319		319				319		319			
Grade Ten	319		319				319		319			
Grade Eleven	311		311				311		311			
Grade Twelve	275		275				275		275			
Subtotal	4,142		4,143		(1)		4,143		4,143			
Special Education:												
Elementary	214		214				10		10			
Middle	170		170				8		8			
High	163	6	163	6			7		7			
Subtotal	547	6	547	6			25		25			
Totals	4,689	6	4,690	6	(1)	-0-	4,168	-0-	4,168	-0-	-0-	-0-
Percentage Error					-0.02%	0.00%					0.00%	0.00%

MILLBURN 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	Reported on Workpapers as Private Schools	Errors	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							2	2				
Grade One							8	8		1	1	
Grade Two							3	3				
Grade Three							3	3				
Grade Four							6	6		1	1	
Grade Five							4	4				
Grade Six							9	9		1	1	
Grade Seven							1	1				
Grade Eight							9	9		1	1	
Grade Nine							4	4				
Grade Ten							3	3				
Grade Eleven												
Grade Twelve							5	5		1	1	
Subtotal							57	57		5	5	
Special Education:												
Elementary School	9	9		2	2		8	8		1	1	
Middle School	11	11		2	2		11	11		1	1	
High School	21	21		2	2		8	8		1	1	
Subtotal	41	41		6	6		27	27		3	3	
Totals	41	41	-0-	6	6	-0-	84	84	-0-	8	8	-0-
Percentage Error			0.00%			0.00%			0.00%			0.00%

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

	Resident LEP Low Income				Resident LEP Not Low Income				
	Reported on ASSA as LEP Low Income	Reported on Workpapers as LEP Low Income	Sample Selected from Workpapers	Verified to Test Scores, Application and Register	Sample Errors	Reported on ASSA as LEP Low Income	Reported on Workpapers as LEP Low Income	Sample Selected from Workpapers	Verified to Test Scores and Register
Half Day Preschool (3 Yrs)									
Half Day Preschool (4 Yrs)									
Full Day Kindergarten									
Grade One	6	6	1	1		12	12	1	1
Grade Two						5	5	1	1
Grade Three	2	2				9	9	1	1
Grade Four	3	3	1	1		6	6	1	1
Grade Five	2	2	1	1		5	5	1	1
Grade Six	2	2	1	1		8	8	1	1
Grade Seven						5	5		
Grade Eight	4	4	1	1		2	2		
Grade Nine	3	3	1	1		7	7	1	1
Grade Ten	1	1				3	3		
Grade Eleven						1	1		
Grade Twelve									
Subtotal	23	23	6	6		63	63	7	7
Special Education:									
Elementary School	1	1				2	2		
Middle School	1	1				2	2		
High School									
Subtotal	2	2				4	4		
Totals	25	25	6	6	-0-	67	67	7	7
Percentage Error					0.00%				0.00%

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

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular - Public Schools	627	627		11	11	
Regular - Special Education	95	95		2	2	
Transported - Non Public						
AIL - Non Public	498	498		10	10	
Special Needs - Public	44	44		1	1	
Special Needs - Private	25	25		1	1	
Totals	<u>1,289</u>	<u>1,289</u>	<u>-0-</u>	<u>25</u>	<u>25</u>	<u>-0-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

	Reported	Recalculated
Average Mileage - Regular Including Grade PK Students	5.1	5.1
Average Mileage - Regular Excluding Grade PK Students	5.1	5.1
Average Mileage - Special Education with Special Needs	7.1	7.1

MILLBURN TOWNSHIP SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FISCAL YEAR ENDED JUNE 30, 2024

EXCESS SURPLUS CALCULATION

REGULAR DISTRICT

SECTION 1

A. 2% Calculation of Excess Surplus

2023/2024 Total General Fund Expenditures per the ACFR, Ex. C-1	\$ 127,916,251 (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	\$ 13,893 (B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$ 4,661,361 (B1b)
Transfer from General Fund to SRF for PreK-Regular	\$ -0- (B1c)
Transfer from General Fund to SRF for PreK-Inclusion	\$ -0- (B1d)
Decreased by:	
On-Behalf TPAF Pension and Social Security	\$ 24,749,144 (B2a)
Assets Acquired Under Capital Leases	\$ -0- (B2b)
Adjusted 2023-2024 General Fund Expenditures [(B)+(B1's)-(B2's)]	<u>\$ 107,842,361 (B3)</u>
2% of Adjusted 2023-2024 General Fund Expenditures [(B3) times .02]	<u>\$ 2,156,847 (B4)</u>
Enter Greater of (B4) or \$250,000	<u>\$ 2,156,847 (B5)</u>
Increased by: Allowable Adjustment	<u>\$ 1,616,900 (K)</u>
Maximum Unassigned Fund Balance [(B5)+(K)]	<u><u>\$ 3,773,747 (M)</u></u>

SECTION 2

Total General Fund - Fund Balances @ 6/30/2024 (Per ACFR Budgetary Comparison Schedule C-1)	<u>\$ 25,430,890 (C)</u>
Decreased by:	
Year End Encumbrances	<u>\$ 1,813,300 (C1)</u>
Legally Restricted - Designated for Subsequent Year's Expenditures	<u>\$ -0- (C2)</u>
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures	<u>\$ 2,300,000 (C3)</u>
Other Restricted Fund Balances	<u>\$ 14,909,776 (C4)</u>
Assigned - Designated for Subsequent Year's Expenditures	<u>\$ 334,067 (C5)</u>
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	<u><u>\$ 6,073,747 (U1)</u></u>

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

SECTION 3

Restricted Fund Balance - Excess Surplus [(U1)-(M)] IF NEGATIVE, ENTER -0-	\$ 2,300,000 (E)
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Recapitulation of Excess Surplus as of June 30, 2024

Restricted Excess Surplus - Designated for Subsequent Year's Expenditures	\$ 2,300,000 (C3)
Restricted Excess Surplus [(E)]	\$ 2,300,000 (E)

Total [(C3)+(E)+(F)]	\$ 4,600,000 (D)
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Detail of Allowable Adjustments

Impact Aid	\$ -0- (H)
Sale and Lease Back	\$ -0- (I)
Extraordinary Aid	\$ 1,390,310 (J1)
Additional Nonpublic School Transportation Aid	\$ 226,590 (J2)
Current Year School Bus Advertising Revenue Recognized	\$ -0- (J3)
Family Crisis Transportation Aid	\$ -0- (J4)

Total Adjustments ((H)+(I)+(J1)+(J2)+(J3)+(J4))	\$ 1,616,900 (K)
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Detail of Other Restricted Fund Balance

Statutory restrictions:	
Approved unspent separate proposal	\$ -0-
Sale/lease-back reserve	\$ -0-
Capital reserve	\$ 9,615,201
Maintenance reserve	\$ 4,202,578
Emergency reserve	\$ 450,000
Tuition reserve	\$ -0-
School Bus Advertising 50% Fuel Offset Reserve – current year	\$ -0-
School Bus Advertising 50% Fuel Offset Reserve – prior year	\$ -0-
Impact Aid General Fund Reserve (Sections 8002 and 8003)	\$ -0-
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	\$ -0-
Unemployment compensation	\$ 641,997
Other state/governmental mandated reserve	\$ -0-
Other Restricted Fund Balance not noted above	\$ -0-
 Total Other Restricted Fund Balance	 \$ 14,909,776 (C4)

MILLBURN TOWNSHIP SCHOOL DISTRICT
SUMMARY OF RECOMMENDATIONS
FISCAL YEAR ENDED JUNE 30, 2024

It is recommended that:

1. Administrative Practices and Procedures

None
2. Financial Planning, Accounting and Reporting

None
3. School Purchasing Program

None
4. School Food Service

None
5. Student Body Activities

None
6. Application for State School Aid

None
7. Pupil Transportation

None
8. Facilities and Capital Assets

None
9. Status of Prior Year's Findings/Recommendations

There were no prior year recommendations.