

***MONMOUTH REGIONAL HIGH
SCHOOL DISTRICT
AUDITOR'S MANAGEMENT REPORT
FISCAL YEAR ENDED JUNE 30, 2024***

MONMOUTH REGIONAL HIGH SCHOOL DISTRICT

AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS

FINANCIAL, COMPLIANCE AND PERFORMANCE

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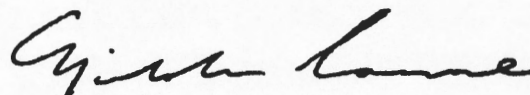
REPORT OF INDEPENDENT AUDITORS

Honorable President and
Members of the Board of Education
Monmouth Regional High School District
One Norman J. Field Way
Tinton Falls, New Jersey 07724
County of Monmouth

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 Monmouth Regional High School District in the County of Monmouth for the year ended June 30, 2024 and have issued our report thereon dated December 31, 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 for the information of the Monmouth Regional High School District Board of Education management and the New Jersey Department of Education. However, this report is a matter of public record, and its distribution is not limited.



Nicholas A. Cannone
Licensed Public School Accountant
No. CS-02103
Cannone & Company, CPAs

December 31, 2024

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer of School Moneys, 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

Insurance coverage was carried in the amounts as detailed on the Insurance Schedule contained in the Statistical Section of the District's ACFR.

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

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Maria Anne Parry, CPA, PSA	Board Secretary/School Business Administrator	\$300,000
Vincent Caravello	Treasurer	\$300,000

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 fiscal year of the 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 administrator and was submitted on a timely basis.

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 N.J.A.C. 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 deductions 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 and the Board Secretary/Business Administrator.

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

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

Employee 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 and Accounts Payable

All encumbrances and accounts payable at June 30, 2024 were properly recorded and classified.

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 selection 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

The Board Secretary's Records were found to be in order.

Treasurer's Records (optional position)

The Treasurer's Records were found to be in order.

Elementary and Secondary Education Act 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.

The study of compliance for E.S.E.A. did not indicate any 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 the special projects did not indicate any areas of noncompliance.

T.P.A.F. Reimbursement

Our audit procedures included a test of the biweekly reimbursement forms 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 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

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 2022-23.

Also, effective July 1, 2021, the maximum threshold for quotations for a board of education without a QPA is \$4,800; and for a board with a QPA the maximum threshold for quotations is \$6,600.

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 questions arise 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.

Based on the results of my examination, I did not note any 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*.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per *N.J.S.A. 18A:18A-5*.

School Food Service

The financial transactions and statistical records of the school food service fund were reviewed. The financial accounts, meal count records were reviewed on a test-check basis. No exceptions were noted.

Cash receipts and bank records were reviewed for timely deposit. No exceptions were noted.

The district utilizes a food service management company (FSMC) and is depositing and expending program monies in accordance with *N.J.S.A. 18A:17-34*, and *19-1 through 19-4.1*. Provisions of the FSMC Cost Reimbursable Fixed Price contract/addendum were reviewed and audited. All vendor discounts, rebates, and credits from vendors and/or the FSMC were tracked and credited to the Food Service Account and reconciled to supporting documentation at least annually. No exceptions were noted.

Expenditures should be separately recorded as food, labor and other costs. Vendor invoices were reviewed, and costs verified. Inventory records on food and supply items were currently maintained and properly applied in determining the cost of food and supplies used. No exceptions were noted.

The cash disbursements records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service. No exceptions were noted.

The SFA recorded and maintained separate supporting documentation for additional costs (food, supplies, transportation, etc.) applicable to the implementation of the COVID-19 meal service under SSO or SFSP program requirements.

Net cash resources did not exceed three months average expenditures.

Services employees authorized by the board of education/board of trustees. No exceptions were noted.

The number of meals claimed for reimbursement was compared to sales and meal count records. As part of the claims review process the Edit Check Worksheet was completed. Reimbursement claims were/were not submitted/certified in a timely manner.

When comparing meals claimed for reimbursement to meal count records exceptions were noted for multiple months.

Finding 2024-001 (ACFR Finding 2024-001)

Meals claimed did not agree with meal count records resulting in an over/under claim, as detailed on the Schedule of Meal Count Activity.

Recommendation

Prior to submitting reimbursement claims to the New Jersey Department of Agriculture, the meals claimed should be verified and agreed to the meal count activity records and edit check worksheets.

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served was compared to the number of valid applications /or to the list of directly certified students on file, times the number of operating days, on a school-by-school basis. The free and reduced price meal and free milk policy was reviewed for uniform administration throughout the school system. Sites approved to participate in Provisions I and II were examined for compliance with all counting and claiming requirements. The required verification procedures for free and reduced price applications were completed and available for review. No exceptions were noted.

USDA Food Distribution Program (food and/or commodities) were received and a single inventory was maintained on a first-in, first-out basis. No exceptions were noted.

The Statement of Revenues, Expenses, and Changes in Fund Net Assets (ACFR Schedule B5) does separate program and non-program revenue and program and non-program cost of goods sold.

Student Body Activities

During our review of the Student Activity Funds, we did not note any areas of non-compliance.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2023 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, and low-income. 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 information that was included on the workpapers was verified. Any

errors or exceptions were rectified. 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 has adequate written procedures for the recording of student enrollment data.

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. No exceptions were noted.

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.

Follow-up on Prior Year Findings

In accordance with Government Auditing Standards, our procedures included a review of all prior year recommendations. Corrective action had been taken on all prior year findings.

Acknowledgment

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

BOARD OF EDUCATION
MONMOUTH REGIONAL HIGH SCHOOL DISTRICT
COUNTY OF MONMOUTH
SCHEDULE OF MEAL COUNT ACTIVITY
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM - FEDERAL
ENTERPRISE FUNDS - FOOD SERVICE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE (a)	(OVER) UNDER CLAIM (b)
National School Lunch (Regular Rate)	Paid	31,077	31,077	26,041	(5,036)	0.4	(2,014.40)
National School Lunch (Regular Rate)	Reduced	5,130	5,130	5,161	31	3.85	119.35
National School Lunch (Regular/SSO Rate)	Free	17,862	17,862	17,862	0	4.25	0.00
	TOTAL	<u>54,069</u>	<u>54,069</u>	<u>49,064</u>			<u>(1,895.05)</u>
National School Lunch	HHFKA - PB Lunch Only	<u>54,069</u>	<u>54,069</u>	<u>49,064</u>	<u>(5,005)</u>	0.08	<u>(400.40)</u>
School Breakfast (Severe Rate)	Paid	5,502	5,502	3,511	(1,991)	0.38	(756.58)
School Breakfast (Severe Rate)	Reduced	1,421	1,421	1,421	0	2.43	0.00
School Breakfast (Severe Rate)	Free	7,607	7,607	7,607	0	2.73	0.00
	TOTAL	<u>14,530</u>	<u>14,530</u>	<u>12,539</u>			<u>(756.58)</u>
Total Net Overclaim							<u><u>(3,052.03)</u></u>

BOARD OF EDUCATION
MONMOUTH REGIONAL HIGH SCHOOL DISTRICT
COUNTY OF MONMOUTH
SCHEDULE OF MEAL COUNT ACTIVITY
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM - STATE
ENTERPRISE FUNDS - FOOD SERVICE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE (a)	(OVER) UNDER CLAIM (b)
State Reimbursement - National School Lunch (Regular Rate)	Paid	31,077	31,077	26,041	(5,036)	0.060	(302.16)
State Reimbursement - National School Lunch (Regular Rate)	Reduced	5,130	5,130	5,161	31	0.470	14.57
State Reimbursement - National School Lunch (Regular Rate)	Free	17,862	17,862	17,862	0	0.070	0.00
State Reimbursement - National School Lunch (NJEIE)	NJEIE	296	296	452	156	3.850	600.60
State Reimbursement - School Breakfast (Severe Rate)	Reduced	1,421	1,421	1,421	0	0.300	0.00
State Reimbursement - School Breakfast (NJEIE)	NJEIE	26	26	11	(15)	2.350	(35.25)
	TOTAL	<u>55,812</u>	<u>55,812</u>	<u>49,064</u>			
Total Net Overclaim							<u><u>277.76</u></u>

BOARD OF EDUCATION
MONMOUTH REGIONAL HIGH SCHOOL DISTRICT
COUNTY OF MONMOUTH
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2023

	2024-2025 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on		Reported on		Errors		Sample		Verified per		Errors per		Reported on	Sample	Sample	Sample
	A.S.S.A.		Workpapers				Selected from		Registers		Registers		Reported on	for		
	on Roll		On Roll				Workpapers	On Roll	On Roll	On Roll	Private	Verifi-				
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Schools	cation	Verified	Errors
Half Day Preschool																
Full Day Preschool																
Half Day Kindergarten																
Full Day Kindergarten																
One																
Two																
Three																
Four																
Five																
Six																
Seven																
Eight																
Nine	161		161		0		161		161		0					
Ten	163		163		0		163		163		0					
Eleven	162	13	162	13	0	0	162	13	162	13	0	0				
Twelve	167	7	167	7	0	0	167	7	167	7	0	0				
Post-Graduate																
Adult H.S. (15+CR.)																
Adult H.S. (1-14 CR.)																
Subtotal	653	20	653	20	0	0	653	20	653	20	0	0	0	0	0	0
Special Education:																
Elementary School																
Middle School																
High School	214	39	214	39	0	0	214	39	214	39	0	0				
Subtotal	214	39	214	39	0	0	214	39	214	39	0	0	0.0	0.0	0	0
Co. Voc. - Regular																
Co. Voc. Ft. Post Sec.																
Totals	867	59	867	59	0	0	867	59	867	59	0	0	0.0	0.0	0	0
Percentage Error					0.00%	0.00%					0.00%	0.00%				0.00%

**BOARD OF EDUCATION
MONMOUTH REGIONAL HIGH SCHOOL DISTRICT
COUNTY OF MONMOUTH
SCHEDULE OF AUDITED ENROLLMENTS (CONTINUED)
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2023**

	Low Income			Sample for Verification			LEP Low Income			Sample for Verification		
	Reported on A.S.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.S.A. as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Preschool												
Full Day Preschool												
Half Day Kindergarten												
Full Day Kindergarten												
One												
Two												
Three												
Four												
Five												
Six												
Seven												
Eight												
Nine	32	32	0	32	32	0	7	7	0	7	7	0
Ten	45	45	0	45	45	0	3	3	0	3	3	0
Eleven	44.5	44.5	0	44.5	44.5	0	15	15	0	15	15	0
Twelve	35	35	0	35	35	0	4	4	0	4	4	0
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14 CR.)												
Subtotal	156.5	156.5	0	156.5	156.5	0	29	29	0	29	29	0
Special Education:												
Elementary School												
Middle School												
High School	70.5	70.5	0	70.5	70.5	0	1	1	0	1	1	0
Subtotal	70.5	70.5	0	70.5	70.5	0	1	1	0	1	1	0
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Totals	227	227	0	227	227	0	30	30	0	30	30	0
Percentage Error			0.00%			0.00%			0.00%			0.00%

Transportation									
	Reported on DRTS by DOE	Reported on DRTS by District	Errors	Tested	Verified	Errors		Reported	Re-Calculated
AIL - Non-Public	153.0	153.0	0.0	153.0	153.0	0.0	Average Mileage - Regular Including Grade PK studen	6.1	6.1
Regular - Public Schools	514.0	514.0	0.0	514.0	514.0	0.0	Average Mileage - Regular Excluding Grade PK studer	6.1	6.1
Regular - Special Education	146.0	146.0	0.0	146.0	146.0	0.0	Average Mileage - Special Ed with Special Needs	10.7	10.7
Transported - Non-Public	31.0	31.0	0.0	31.0	31.0	0.0			
Special Ed Spec	33.0	33.0	0.0	33.0	33.0	0.0			
Totals	877.0	877.0	0.0	877.0	877.0	0.0			
Percentage Error			0.00%			0.00%			

BOARD OF EDUCATION
 MONMOUTH REGIONAL HIGH SCHOOL DISTRICT
 COUNTY OF MONMOUTH
 SCHEDULE OF AUDITED ENROLLMENTS (CONTINUED)
 APPLICATION FOR STATE SCHOOL AID SUMMARY
 ENROLLMENT AS OF OCTOBER 15, 2023

	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
Half Day Preschool						
Full Day Preschool						
Half Day Kindergarten						
Full Day Kindergarten						
One						
Two						
Three						
Four						
Five						
Six						
Seven						
Eight						
Nine	2	2	0	2	2	0
Ten	3	3	0	3	3	0
Eleven	7	7	0	7	7	0
Twelve	2	2	0	2	2	0
Post-Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14 CR.)						
Subtotal	<u>14</u>	<u>14</u>	<u>0</u>	<u>14</u>	<u>14</u>	<u>0</u>
Special Education:						
Elementary School						
Middle School						
High School	3	3	0	3	3	0
Subtotal	<u>3</u>	<u>3</u>	<u>0</u>	<u>3</u>	<u>3</u>	<u>0</u>
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	<u>17</u>	<u>17</u>	<u>0</u>	<u>17</u>	<u>17</u>	<u>0</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
As of June 30, 2024**

Section 1

A. 2% Calculation of Excess Surplus

2023-24 Total General Fund Expenditures per the ACFR	\$ 32,969,440
Decreased by:	
On-Behalf TPAF Pension & Social Security	\$ 4,878,904
Assets Acquired under Capital Leases	
Adjustment for Disallowed Expenditures per S1701	-
Adjusted 22-23 General Fund Expenditures	\$ 28,090,536
2% of Adjusted 2022-23 General Fund Expenditures	\$ 561,811
Increased by Allowable Adjustment	74,261
Maximum Unreserved/Undesignated Fund Balance	\$ 636,072

Section 2

Total General Fund Balances @ 06/30/24	\$ 5,054,047
Decreased by:	
Year-end Encumbrances	\$ 345,784
Capital Reserve	172,555
Legally Restricted - Excess Surplus- Designated for Subsequent Year's Expenditures	583,341
Other Restricted Fund Balances	408,555
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	1,288,182
Total Unassigned Fund Balance	\$ 2,255,630
Increased by:	
Adjustment for Disallowed Transfers per S1701	\$ -
Total Unreserved/Undesignated Fund Balance for Excess Surplus Calculation	\$ 2,255,630

Section 3

Restricted Fund Balance - Excess Surplus	\$ 1,619,558
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Recapitulation of Excess Surplus as of June 30, 2024

Reserved Excess Surplus -- Designated for Subsequent Year's Expenditures	\$ 1,288,182
Reserved Excess Surplus	1,619,558
Total	\$ 2,907,740

Detail of Allowable Adjustments

Impact Aid	\$ -
Sale and Lease-back	
Extraordinary Aid	
Additional Non Public School Transportation Aid	74,261
Unbudgeted TPAF Wage Freeze Grant Funding	
Higher Expectations for Learning and Proficiency Aid	
Total Adjustments	\$ 74,261

Detail of Other Restricted Fund Balance

Statutory Restrictions:	
Approved unspent separate proposal	\$ -
Capital Outlay for a district with a Capital Outlay cap waiver	
Sale/Lease-Back Reserve	
Impact Aid General Fund Reserve	
Maintenance Reserve	37,225
Emergency Reserve	
Unemployment Compensation	371,330
Other State/Government Mandated Reserve	-
[Other Restricted Fund Balance not noted above]	
Total Other Restricted Fund Balance	\$ 408,555

Monmouth Regional High School District
Audit Recommendations Summary
For the Fiscal Year Ended June 30, 2024

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

None

3. School Purchasing Programs

None

4. School Food Service

Recommendation

Prior to submitting reimbursement claims to the New Jersey Department of Agriculture, the meals claimed should be verified and agreed to the meal count activity records and edit check worksheets.

5. Student Body Activities

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

Not Applicable