

**AUDITORS MANAGEMENT REPORT  
ON ADMINISTRATIVE FINDINGS -  
FINANCIAL, COMPLIANCE AND PERFORMANCE  
MANCHESTER REGIONAL  
HIGH SCHOOL DISTRICT  
COUNTY OF PASSAIC, NEW JERSEY  
JUNE 30, 2024**

**AUDITORS MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS**  
**- FINANCIAL, COMPLIANCE AND PERFORMANCE**  
**MANCHESTER REGIONAL HIGH SCHOOL DISTRICT**  
**COUNTY OF PASSAIC, NEW JERSEY**

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## REPORT OF INDEPENDENT AUDITORS

Honorable President and  
Members of the Board of Education  
Manchester Regional High School District  
County of Passaic, New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Manchester Regional High School District in the County of Passaic for the year ended June 30, 2024, and have issued our report thereon January 13, 2025.

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 Manchester Regional High School 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.

*Steven D. Wielkatz*

Steven D. Wielkatz, C.P.A.  
Licensed Public School Accountant  
No. 816

*Wielkatz & Company, LLC*

WIELKOTZ & COMPANY, LLC  
Certified Public Accountants  
Pompton Lakes, New Jersey

January 13, 2025



**ADMINISTRATIVE FINDINGS -  
FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING**

**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, 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 ACFR.

**Officials Bonds**

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Lameka Augustin	Board Secretary/School Business Administrator	\$100,000.00
Maria Gencarelli to 2/28/24	Treasurer of School Monies	\$210,000.00
John Griffin from 2/29/24	Treasurer of School Monies	\$230,000.00

There is a Public Employees' Faithful Performance Blanket Position Bond with the Selective Insurance Company covering all other employees with multiple coverage of \$500,000.00.

**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 school.

The school district/charter school data certification was completed by the chief school administrator. The school district Chapter 44 data was submitted timely.

## **Financial Planning, Accounting and Reporting, (continued)**

### **Examination of Claims**

An examination of claims paid during the period under review did not reveal any material discrepancies with respect to signature, 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/School Business Administrator.

**Finding 2024-001\***: In a few instances eligible employees were not enrolled in one of the Retirement Plans sponsored by the State.

**Recommendation\***: That all eligible employees be enrolled in one of the State's Retirement Plans.

**Finding 2024-002**: In one instance an employee was not enrolled into State sponsored pension plan in a timely manner, resulting in penalty being assessed.

**Recommendation**: That employees be enrolled in the State sponsored pension plan in a timely manner.

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

### **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**

A review of outstanding issued purchase orders was made as of June 30, for goods not yet received or services not yet rendered and it was determined that no blanket purchase orders were included in the balance of the reserves for encumbrances. Also, unpaid purchase orders included in the balance of accounts payable were reviewed for propriety and to determine that goods were received and services were rendered, as of June 30.

## **Financial Planning, Accounting and Reporting, (continued)**

### **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 classification to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.2. 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.

### **Board Secretary's Records**

Board Secretary's records were examined and found to be in good condition.

### **Fixed Assets**

The general fixed asset records were not updated for the additions and disposals of general fixed assets made during the year.

**Finding 2024-003:** The Fixed Asset Report was not updated for the 2023/2024 school year activity.

**Recommendation:** That the Fixed Asset Report be updated on a yearly basis for all activity that occurred during the school year.

### **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 contained within the Special Revenue Section of the ACFR. This section of the ACFR documents the financial position pertaining to Title I, II, III and IV of the Elementary and Secondary Education Act as amended.

The study of compliance for E.S.E.A. indicated that there were 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 the special projects indicated that there were no areas of noncompliance.

## **Financial Planning, Accounting and Reporting, (continued)**

### **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.

**Finding 2024-004:** There were several employees included on reimbursement requests that were not enrolled in T.P.A.F..

**Recommendation\*:** That only employees who are members of the T.P.A.F be included on the reimbursement requests to the State.

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

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 (or charter school or renaissance school project) for those employees whose salaries are identified as being paid from federal funds was made prior to the end of 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.

### **Nonpublic State Aid**

Project completion reports were finalized and transmitted to the State Department of Education by the due date.

## **School Purchasing Programs**

### **Contracts and Agreements Requiring Advertisement for Bids**

N.J.S.A. 18A:18A-2 contains definitions for terms used throughout N.J.S.A. 18A:18A-1 et seq. It includes as subsection (p) the term 'competitive contracting', which is defined as "the method described in N.J.S.A. 18A:18A-4.1 through 18A:18A-4.5 and in rules promulgated by DCA at N.J.A.C. 5:34-4 of contracting for specialized goods and services in which formal proposals are solicited from vendors; formal proposals are evaluated by the purchasing agent or counsel or school business administrator; and the board of education awards a contract to a vendor or vendors from among the formal proposals received." Also, subsection (aa) defines the term 'concession' to exclude vending machines.

N.J.S.A. 18A:18A-3(a) sets forth the bid threshold and requires award by board resolution. There is a higher threshold when there is a "Qualified Purchasing Agent" (QPA) in the district as defined at N.J.A.C. 5:34-1.1 and certified upon approval of an application submitted to DCA. Pursuant to N.J.S.A. 18A:18A-3(b), the bid threshold may be adjusted by the Governor, in consultation with the Department of Treasury, every five years.

## **School Purchasing Programs, (continued)**

### **Contracts and Agreements Requiring Advertisement for Bids, (continued)**

N.J.S.A. 18A:18A-4.4 provides boards of education the authority to pass a resolution authorizing the use of competitive contracting. "In order to initiate competitive contracting, the board of education shall pass a resolution authorizing the use of competitive contracting each time specialized goods or services enumerated in sections 45 of L. 1999, c.440 are desired to be contracted."

Effective July 1, 2020 and thereafter, 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 currently \$22,400.

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 Solicitor's opinion should be sought before a commitment is made.

The results of our examination indicated that no individual payments, contracts, or agreements were made "for the performance of any work or the furnishing or hiring of any materials or supplies," in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of N.J.S.A. 18A:18A-4, amended.

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

### **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 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 Fund were maintained in satisfactory condition. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis.



### **School Food Service, (continued)**

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

The number of meals claimed for reimbursement was verified against sales and meal count records. As part of the claims review process the Edit Check Worksheet was completed. Reimbursement claims were submitted/certified in a timely manner. Meals claimed did agree with meal count records.

The District is a Community Eligibility School and utilized the State of New Jersey, Household Information Survey to determine a student's low-income status for ASSA reporting.

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

Time sheets were reviewed and labor costs verified. Payroll records were maintained on all School Food Services employees authorized by the board of education. 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.

Net cash resources did not exceed three month's average expenditures.

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

The School District maintains the detailed revenue and expenditure information necessary in order to execute the U.S.D.A. mandated Non-Program Food Revenue Tool at least annually.

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

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

### **Student Activity Fund**

During our review of the student activity funds, the following items were noted.

Cash receipt and disbursement records were maintained in good order.

### **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, 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 with exceptions. The information that was included on the workpapers was verified without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

**Finding 2024-005:** The student counts on the District workpapers were not in agreements with the amounts reported on the A.S.S.A. Data listing as detailed on the schedule of audited enrollments.

**Recommendation\*:** That the amounts reported on the A.S.S.A. be in agreement with the student counts on the District workpapers.

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 2023-2024 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report. 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 did submit the annual Statement of Assurance to the Department of Education, pursuant to N.J.A.C. 6A:26-12.4(g).

### **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, except for those items marked with an “\*”.

## 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.

Respectfully submitted,

*Steven D. Wielkatz*

Steven D. Wielkatz, C.P.A.  
Licensed Public School Accountant  
No. 816

*Wielkatz & Company, LLC*

WIELKOTZ & COMPANY, LLC  
Certified Public Accountants  
Pompton Lakes, New Jersey

**SCHEDULE OF AUDITED ENROLLMENTS**

**MANCHESTER REGIONAL HIGH SCHOOL**  
**Application for State School Aid Summary**  
**Enrollment as of October 15, 2023**

<u>Enrollment Category</u>	<u>2024 - 2025 Application for State School Aid</u>				<u>Sample for Verification</u>				<u>Private School for Handicapped</u>			
	<u>Reported on</u>	<u>Reported on</u>	<u>Workpapers</u>	<u>Errors</u>	<u>Sample Selected</u>	<u>Verified per</u>	<u>Reported on</u>	<u>Errors</u>	<u>Reported on</u>	<u>Sample for</u>	<u>Sample</u>	<u>Errors</u>
	<u>ASSA on Roll</u>	<u>Workpapers</u>	<u>on Roll</u>		<u>from</u>	<u>Registers on Roll</u>	<u>Private School</u>		<u>ASSA as</u>	<u>Verification</u>	<u>Verified</u>	
	<u>Full</u>	<u>Full</u>	<u>Full</u>	<u>Errors</u>	<u>Workpapers</u>	<u>Full</u>	<u>Private School</u>	<u>Errors</u>	<u>Private School</u>	<u>Verification</u>	<u>Verified</u>	<u>Errors</u>
Nine	154	154	154	0	154	164		-10				
Ten	176	176	176	0	176	153		23				
Eleven	168	168	168	0	168	201		-33				
Twelve	203	203	203	0	203	164		39				
Subtotal	701	701	701	0	701	682		19				
Special Ed - High School	118	116	116	2	33	33	20	0	20	20	19	1
Subtotal	118	116	116	2	33	33	20	0	20	20	19	1
Totals	819	817	817	2	734	715	20	19	20	20	19	1
Percentage Error				0.24%				2.66%				5.00%

**SCHEDULE OF AUDITED ENROLLMENTS (cont.)**

**MANCHESTER REGIONAL HIGH SCHOOL  
Application for State School Aid Summary  
Enrollment as of October 15, 2023**

Enrollment Category	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on ASSA as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Errors	Reported on ASSA as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Errors
Nine	118	115	3	40	40	0	14	14	0	11	9	2
Ten	135	131	4	48	48	0	25	25	0	18	17	1
Eleven	134	132	2	47	47	0	25	25	0	19	18	1
Twelve	161	159	2	60	56	4	21	21	0	17	15	2
Subtotal	548	537	11	195	191	4	85	85	0	65	59	6
Special Ed - High School	102	98	4	37	37	0	6	5	1	4	4	0
Subtotal	102	98	4	37	37	0	6	5	1	4	4	0
Trn Sch/Sec Care	2	2	0	1	1	0	0	0	0	0	0	0
Subtotal	2	2	0	1	1	0	0	0	0	0	0	0
Totals	652	637	15	233	229	4	91	90	1	69	63	6
Percentage Error			2.35%			1.75%			1.11%			9.52%

	Transportation				Re-	
	Reported on DTRTS by DOE	Reported on DTRTS by District	Errors	Tested	Verified	Calculated
Regular - Public Schools, col. 1	170	170	0	82	82	0
Regular Special Ed, col. 4	3	3	0	1	1	0
Transported - Non-Public, col. 2	0	0	0	0	0	0
Nonpublic AIL, col. 3	98	98	0	47	47	0
Special Ed. Special, col. 6	31	31	0	15	15	0
Totals	302	302	0	145	145	0
Percentage Error			0.00%			0.00%

	Reported	Re-
Avg. Mileage - Regular Excluding Grade PK Students	4.6	4.6
Avg. Mileage - Special Ed with Special Needs	4.8	4.8

**SCHEDULE OF AUDITED ENROLLMENTS (cont.)**

**MANCHESTER REGIONAL HIGH SCHOOL**  
**Application for State School Aid Summary**  
**Enrollment as of October 15, 2023**

<u>Enrollment Category</u>	<u>Resident LEP NOT Low Income</u>		<u>Sample for Verification</u>	
	<u>Reported on</u> <u>ASSA as LEP</u> <u>Not Low Income</u>	<u>Reported on</u> <u>Workpapers LEP</u> <u>not Low Income</u>	<u>Sample Selected</u> <u>from</u> <u>Workpapers</u>	<u>Verified to</u> <u>Application</u> <u>and Register</u> <u>Errors</u>
Nine	16	16	16	0
Ten	9	9	9	0
Eleven	7	7	7	0
Twelve	6	6	6	0
Subtotal	38	38	38	0
Special Ed - High School				0
Subtotal	0	0	0	0
Totals	38	38	38	0
Percentage Error				0.00%

**MANCHESTER REGIONAL HIGH SCHOOL DISTRICT**  
**EXCESS SURPLUS CALCULATION**  
**FOR THE FISCAL 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	\$ 30,032,099.04	(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	\$ _____	(B1c)
Transfer from General Fund to SRF for PreK - Inclusion	\$ _____	(B1d)
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ 3,671,588.29	(B2a)
Assets Acquired Under Capital Leases	\$ _____	(B2b)
Adjusted 23-24 General Fund Expenditures [(B)+(B1s)-(B2s)]	<u>\$ 26,360,510.75</u>	(B3)
2% of Adjusted 2023-24 General Fund Expenditures		
[(B3) times .04]	<u>\$ 527,210.22</u>	(B4)
Enter Greater of (B4) or \$250,000	<u>\$ 527,210.22</u>	(B5)
Increased by: Allowable Adjustment*	<u>\$ 466,190.00</u>	(K)
Maximum Unassigned/Undesignated Fund Balance [(B5)+(K)]		\$ <u>993,400.22</u> (M)

**SECTION 2**

Total General Fund - Fund Balances @ 6-30-24		
(Per ACFR Budgetary Comparison Schedule C-1)	\$ 7,632,902.91	(C)
Decreased by:		
Year End Encumbrances	\$ 852,840.17	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ _____	(C2)
Legally Restricted Excess Surplus - Designated for Designated for Subsequent Year's Expenditures**	<u>\$ 700,000.00</u>	(C3)
Other Restricted Fund Balances****	<u>\$ 4,386,662.52</u>	(C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$ _____	(C5)
Total Unassigned/Undesignated Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]		\$ <u>1,693,400.22</u> (U1)

### **SECTION 3**

Restricted Fund Balance - Excess Surplus\*\*\*[(U1)-(M)] IF NEGATIVE ENTER -0- \$ 700,000.00 (E)

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

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ <u>700,000.00</u> (C3)
Reserved Excess Surplus***[(E)]	\$ <u>700,000.00</u> (E)
Total [(C3)+(E)]	\$ <u>1,400,000.00</u> (D)

#### **Footnotes:**

- \* Allowable Adjustment to expenditures on line K must be detailed as follows. This adjustment line (as detailed below) is to be utilized when applicable for:

(H) Federal Impact Aid. The passage of P.L. 2015, c. 46 amended N.J.S.A. 18A:7-F-41 to permit a board of education to appropriate federal impact aid funds to establish or supplement a federal impact aid legal reserve in the general fund. Accordingly, effective for the year ending June 30, 2015 the Federal Impact Aid adjustment to expenditures is limited to the portion of Federal Impact Aid Section 8002 and Section 8003 received during the fiscal year and recognized as revenue on the General Fund Budgetary Comparison Schedule, but not transferred to the Federal Impact Aid Reserve - General (8002 or 8003) by board resolution during June 1 to June 30 of the fiscal year under audit. Amounts transferred to the reserve are captured on line (C4);

(I) Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10), Extraordinary Aid;

(J1) Extraordinary Aid;

(J2) Additional Nonpublic School Transportation Aid

(J3) Current Year School Bus Advertising Revenue Recognized

(J4) Family Crisis Transportation Aid.

Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid and Additional Nonpublic School Transportation Aid.

#### **Detail of Allowable Adjustments**

Impact Aid	\$ _____ (H)
Sale & Lease-back	\$ _____ (I)
Extraordinary Aid	\$ <u>421,600.00</u> (J1)
Additional Nonpublic School Transportation Aid	\$ <u>44,590.00</u> (J2)
Current Year School Bus Advertising Revenue Recognized	_____ (J3)
Family Crisis Transportation Aid	\$ _____ (J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	\$ <u>466,190.00</u> (K)

- \*\* This amount represents the June 30, 2023 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 of Other Reserved Fund Balance 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.



**Detail of Other Restricted Fund Balance**

Statutory restrictions:

Approved unspent separate proposal

Sale/lease-back reserve

Capital reserve

Maintenance reserve

Emergency reserve

Tuition reserve

School Bus Advertising 50% Fuel Offset Reserve - current year

School Bus Advertising 50% Fuel Offset Reserve - prior year

Impact Aid General Fund Reserve (Sections 8002 and 8003)

Impact Aid General Fund Reserve (Sections 8007 and 8008)

Other state/government mandated reserve

Reserve for Unemployment Fund

[Other Restricted Fund Balance not noted above]\*\*\*\*

\$	
\$	
\$	3,617,518.68
\$	279,950.00
\$	170,270.35
\$	
\$	
\$	
\$	
\$	
\$	318,923.49
\$	

Total Other Restricted Fund Balance

\$ 4,386,662.52 (C4)

**MANCHESTER REGIONAL HIGH SCHOOL DISTRICT  
AUDIT RECOMMENDATIONS SUMMARY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**1. Administrative Practices and Procedures**

None

**2. Financial Planning, Accounting and Reporting**

**Finding 2024-001\***: That all eligible employees be enrolled in one of the State's Retirement Plans.

**Finding 2024-002**: That employees be enrolled in the state sponsored pension plan in a timely manner.

**Finding 2024-003**: That the Fixed Asset Report be updated on a yearly basis for all activity that occurred during the school year.

**Finding 2024-004\***: That only employees who are members of the T.P.A.F be included on the reimbursement requests to the State.

**3. School Purchasing Programs**

None

**4. School Food Service**

None

**5. Student Activity Fund**

None

**6. Application for State School Aid**

**Finding 2024-005**: That the amounts reported on the A.S.S.A. be in agreement with the student counts on the District workpapers.

**7. Pupil Transportation**

None

**8. Facilities and Capital Assets**

None

**9. Miscellaneous**

None

**10. Status of Prior Year Audit Findings/Recommendations**

A review was performed on the prior year recommendations and corrective action was taken on all prior year findings except those marked with an \*.