

**DOWNE TOWNSHIP  
SCHOOL DISTRICT**

**Newport, New Jersey**

**Auditor's Management Report on Administrative  
Findings, Financial, Compliance and Performance  
For the Year Ended June 30, 2015**

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

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Tax ID# 21-6000172

REPORT OF INDEPENDENT AUDITORS

Honorable President and  
Members of the Board of Education  
Township of Downe School District  
County of Cumberland, 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 Township of Downe School District in the County of Cumberland for the year ended June 30, 2015, and have issued our report thereon dated December 14, 2015.

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 Downe 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.

Respectfully submitted,



Samuel A. Delp, Jr.  
Public School Accountant #745  
Triantos & Delp, CPA, LLC  
Certified Public Accountants

December 14, 2015

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 CAFR.

Officials Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Stephanie Kuntz	Board Secretary/ School Business Administrator	\$25,000.
Lois Buttner	Treasurer	\$160,000.

There is a commercial crime policy with the New Jersey School Boards Association Insurance Group covering all other employees with multiple coverage of \$100,000.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were different than estimated costs. The Board made the proper adjustments to the billings to sending districts for the changes in per pupil cost in accordance with N.J.A.C. 6A:23-3.1(f)3.

FINANCIAL PLANNING, ACCOUNTING AND REPORTING

Examination of Claims

An examination of claims paid during the period under review did not reveal 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.

Reserve for Encumbrances, Liability, (Current) for 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.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23-2.2(g) 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

FINANCIAL PLANNING, ACCOUNTING AND REPORTING

(Continued)

Classification of Expenditures (Cont'd)

administrative coding classifications to determine overall reliability and compliance with *N.J.A.C. 6A:23A-2.4*. As a result of the procedures performed, a transaction error rate of 0% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

A. General Classification:

None

B. Administrative Classification:

None

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary disclosed that the records were maintained in good order.

**Finding:**

The Board Secretary's records did reflect the correct balance in the Capital Reserve Account as of June 30, 2015. The Capital Reserve Account reported in the Board Secretary's Report for June 30, 2015 did not agree with the Capital Reserve Account reported in the Treasurer's Report as of June 30, 2015.

**Recommendation:**

The Board Secretary's records should reflect all financial transactions in the Capital Reserve Account throughout the year. The Board Secretary's Report should agree with the Treasurer's Report and any differences should be reconciled and corrected.

Treasurer's Records

The following items were noted during our review of the records of the Treasurer.

Cash receipts were promptly deposited.

The Treasurer's records were in agreement with the records of the Board Secretary except as noted in the above finding.

Elementary and Secondary Education Act (E.S.E.A.), Improving America's Schools Act (I.A.S.A.) as Re-Authorized by the No Child Left Behind Act of 2001

The E.S.E.A. /N.C.L.B. financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the projects under Title I and Title II of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for the E.S.E.A. indicated no areas of noncompliance and/or questioned 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 CAFR.

Other Special Federal and/or State Projects (Cont'd)

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 CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

The study of compliance for the special projects indicated no areas of noncompliance.

Pre-School Education Program

**Finding:**

The District appropriated Pre-School Education Program fund balance of \$48,201 as revenue in its 2015-2016 budget. The fund balance available as of June 30, 2015 was \$35,114.

**Recommendation:**

The District should take necessary action to balance it's 2015-2016 Pre-School Education Program budget.

T.P.A.F. Reimbursement

Our audit procedures included a test of 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(s) for all federal awards for the school district (or charter school or renaissance school project) 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 the 60 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 PROGRAM

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-3 states:

- a. Any purchase, contract or agreement for the performance of any work or the furnishing or hiring of materials or supplies, the cost or price of which, together with any other sums expended or foreseeably to be expended for the performance of any work or services in connection with the same project or the furnishing of similar materials or supplies during the same fiscal year paid with or out of school funds, does not exceed the total sum of \$7,500 or the amount determined pursuant to subsection b. of this section, in the fiscal year or, in the case of purchases that are not annually recurring, in a period of one year may be made, negotiated and awarded by a contracting agent when so authorized by resolution of the board of education without public advertising for bids and bidding therefore.
- b. Commencing January 1, 1983 and every two years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount set forth in subsection a. of this section in direct proportion to the rise or fall of the consumer price index for all urban consumers in the New York City and Philadelphia area as reported by the United States Department of Labor. The Governor shall notify all local school districts of the adjustment. The adjustment shall become effective on July 1 of the year in which is it reported.

## SCHOOL PURCHASING PROGRAM

(Continued)

### Contracts and Agreements Requiring Advertisement for Bids (Cont'd)

N.J.S.A. 18A:18A-4 states, "Every contract or agreement for the performance of any work or the furnishing or hiring of any materials or supplies, the cost or the contract price thereof is to be paid with or out of school funds, not included within the terms of N.J.S.A. 18A:18A-3, shall be made and awarded only by the board of education after public advertising for bids and bidding therefore, except as is provided otherwise in this chapter or specifically by any other law. No work, materials or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate the amount set forth in, or calculated by the Governor pursuant to N.J.S.A. 18A:18A-3 except by contract or agreement."

Effective July 1, 2010 and thereafter the bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$36,000 (with a Qualified Purchasing Agent) and \$26,000 (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 \$18,300.

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.

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, 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 financial transactions and statistical records of the school food services were maintained in satisfactory condition. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis.

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 vouchers were timely filed.

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed was compared to the number of valid applications and/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 meals and free milk policy was reviewed for uniform administration throughout the School System. Sites approved to participate in Provisions were examined for compliance with all counting and claiming requirements. The required verification procedures for free and reduced price applications were completeness and availability.

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.

School Food Service (Cont'd)

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

The cash disbursement 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 months average expenditures.

Cash receipts and bank deposits were reviewed for timely deposit.

Food Distribution Program commodities were not received.

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

**Finding:**

As of June 30, 2015, the total net position is a negative \$(7,491.).

**Recommendation:**

The District should take necessary action to eliminate the negative net position.

Student Body Activities

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

Cash receipts and cash disbursements journals were maintained.

Cash receipts were promptly deposited.

All cash disbursements tested had proper supporting documentation.

Choice Students

**Finding:**

During our review of choice students we noted that there was no "Confirmation from Resident District" available for one (1) choice student.

**Recommendation:**

The District should obtain and have available for audit all required documentation for all choice students.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2014 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 without exception. 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.

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 2014-2015 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

There is currently one (1) capital project in progress, which is the roof replacement project. The detail of this project is included in the financial statements as Exhibit F-2(a).

Follow-Up on Prior Years' 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 with the exception of the following, which is repeated in this year's recommendations:

The District should review the food service program and take necessary actions to eliminate the negative net asset balance and ensure that the program not continue to operate with deficits.

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.

Respectfully submitted,



Samuel A. Delp, Jr.  
Licensed Public School Accountant, #745  
Triantos & Delp  
Certified Public Accountants, LLC

December 14, 2015

SCHEDULE OF AUDITED ENROLLMENTS

DOWNE TOWNSHIP BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2014

	2015-2016 Application for State School Aid						Sample for Verification						Private Schools for Disabled																							
	Reported on A.S.S.A. On Roll			Workpapers			Errors			Selected from Workpapers			Registers On Roll			Registers On Roll			Errors per Registers On Roll			Reported on A.S.S.A. as Private Schools			Sample for Verification			Sample Verified			Sample Errors					
	Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared	
Full Day Preschool - 3yr	10			10			10			10			10			10			10			10			10			10			10			10		
Full Day Preschool - 4yr	15			15			15			15			15			15			15			15			15			15			15			15		
Full Day Kindergarten	19			19			19			19			19			19			19			19			19			19			19			19		
One	17			17			17			17			17			17			17			17			17			17			17			17		
Two	14			14			14			14			14			14			14			14			14			14			14			14		
Three	13			13			13			13			13			13			13			13			13			13			13			13		
Four	18			18			18			18			18			18			18			18			18			18			18			18		
Five	15			15			15			15			15			15			15			15			15			15			15			15		
Six	14			14			14			14			14			14			14			14			14			14			14			14		
Seven	16			16			16			16			16			16			16			16			16			16			16			16		
Eight	14			14			14			14			14			14			14			14			14			14			14			14		
Nine	14			14			14			14			14			14			14			14			14			14			14			14		
Ten																																				
Eleven																																				
Twelve																																				
Subtotal	165	0		165	0		165	0		165	0		165	0		165	0		165	0		165	0		165	0		165	0		165	0		165	0	
Special Ed - Elementary	11			11			11			11			11			11			11			11			11			11			11			11		
Special Ed - Middle School	15			15			15			15			15			15			15			15			15			15			15			15		
Special Ed - High School																																				
Subtotal	26	0		26	0		26	0		26	0		26	0		26	0		26	0		26	0		26	0		26	0		26	0		26	0	
Totals	191	0		191	0		191	0		191	0		191	0		191	0		191	0		191	0		191	0		191	0		191	0		191	0	
Percentage Error																																				0.00%

SCHEDULE OF AUDITED ENROLLMENTS

DOWNE TOWNSHIP BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2015

	Resident Low Income		Sample for Verification		Resident LEP Low Income		Sample for Verification	
	Reported on A.S.S.A. as Low Income	Reported on Workpapers as Low Income	Sample Selected from Workpapers	Verified to Application and Register	Reported on A.S.S.A. as LEP low Income	Reported on Workpapers as LEP low Income	Sample Selected from Workpapers	Verified to Test Score and Register
Full Day Kindergarten	8.0	8.0	6	6				
One	6.0	6.0	5	5				
Two	5.0	5.0	4	4				
Three	7.0	7.0	5	5				
Four	10.0	10.0	8	8				
Five	6.0	6.0	5	5				
Six	7.0	7.0	4	4				
Seven	6.0	6.0	4	4				
Eight	6.0	6.0	5	5				
Nine	1.0	1.0						
Ten	2.0	2.0						
Eleven	2.0	2.0						
Twelve								
Subtotal	66.0	66.0	46	46	0	0	0	0
Special Ed - Elementary	6.0	6.0	5	5				
Special Ed - Middle	9.0	9.0	7	7				
Special Ed - High	7.5	7.5						
Subtotal	22.5	22.5	12	12	0	0	0	0
Totals	88.5	88.5	58	58	0	0	0	0
Percentage Error								0.00%

	Transportation		Sample for Verification		Resident LEP Low Income		Sample for Verification	
	Reported on DRTRS by DOE/county	Reported on DRTRS by District	Errors	Tested	Verified	Errors	Sample Selected from Workpapers	Verified to Test Score and Register
Reg. - Public Schools, col. 1	143	143	0	89	89	0		
Reg. -Sp. Ed., col. 4	24	24	0	11	11	0		
Transported - Non-Public, col. 3	2	2	0	2	2	0		
Special Ed Spec., col. 6	22	22	0	17	17	0		
Totals	191	191	0	119	119	0		
Percentage Error								0.00%

Reg. Avg. (Mileage) = Regular Including Grade PK students (Part A) 7.4  
 Reg. Avg. (Mileage) = Regular Excluding Grade PK students (Part B) N/A  
 Spec. Avg. = Special Ed with Special Needs 18.5

Reported 7.4  
 Recalculated 7.4  
 Reported N/A  
 Recalculated N/A  
 Reported 18.5  
 Recalculated 18.5

SCHEDULE OF AUDITED ENROLLMENTS

DOWNE TOWNSHIP BOARD OF EDUCATION

APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2014

	Resident LEP NOT Low Income	Reported on A.S.S.A. as NOT Low Income	Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Preschool							
Full Day Kindergarten							
One							
Two							
Three							
Four							
Five							
Six							
Seven							
Eight							
Nine							
Ten							
Eleven							
Twelve							
Subtotal	0	0	0	0	0	0	0
Special Ed - Elementary							
Special Ed - Middle							
Special Ed - High							
Subtotal	0	0	0	0	0	0	0
Totals	0	0	0	0	0	0	0
Percentage Error				<u>0.00%</u>			<u>0.00%</u>

DOWNE TOWNSHIP SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE YEAR ENDED JUNE 30, 2015

**SECTION 1**

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

2014-2015 Total General Fund Expenditures per the CAFR

Exhibit C-1		<u>\$ 3,674,220.</u> (B)
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund		<u>0.</u> (B1a)
Transfer from Capital Reserve to Capital Projects Fund		<u>0.</u> (B1b)
Transfer from General Fund to SRF for Pre-K-Regular		<u>0.</u> (B1c)
Transfer from General Fund to SRF for Pre-K-Inclusion		<u>0.</u> (B1d)
Decreased by:		
On-Behalf TPAF Pension & Social Security	<u>265,779.</u>	(B2a)
Assets Acquired Under Capital Leases	<u>0.</u>	(B2b)
Adjusted 2014-2015 General Fund Expenditures (B)+(B1s)-(B2s)	<u><u>3,408,441.</u></u>	(B3)
2% of Adjusted 2014-2015 General Fund Expenditures (B3) x.02)	<u>68,169.</u>	(B4)
Enter Greater of (B4) or \$250,000.	<u>250,000.</u>	(B5)
Increased by: Allowable Adjustment*	<u>8,634.</u>	(K)
Max. Unassigned/Undesignated-Unreserved Fund Balance (B5)+(K)		<u><u>\$ 258,634.</u></u> (M)

**SECTION 2:**

Total General Fund - Fund Balances at June 30, 2015  
(Per CAFR Budgetary Comparison Schedule C-1)

Total General Fund - Fund Balances at June 30, 2015 (Per CAFR Budgetary Comparison Schedule C-1)		<u>\$ 871,052.</u> (C)
Decreased by:		
Year-End Encumbrances	<u>15,699.</u>	(C1)
Legally Restricted-Designated for Subsequent Year's Expenditures	<u>0.</u>	(C2)
Legally Restricted-Excess Surplus-Designated for Subsequent Year;s Expenditures **	<u>94,993.</u>	(C3)
Other Restricted Fund Balances****	<u>340,430.</u>	(C4)
Assigned Fund Balance - Unreserved-Designated for Subsequent Year's Expenditures	<u>197,389.</u>	(C5)
Total Unassigned Fund Balances [(C)-(C1)-(C2)-(C3)-(C4)-C5]		<u><u>\$ 222,541.</u></u> (U1)

DOWNE TOWNSHIP SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE YEAR ENDED JUNE 30, 2015

**SECTION 3:**

Restricted Fund Balance-Excess Surplus ***[(U)-(M)] IF NEGATIVE ENTER 0	<u>0. (E)</u>
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**Recapitulation of Excess Surplus as of June 30, 2015**

Restricted Excess Surplus-Designated for Subsequent Year's Expenditures **	<u>94,993. (C3)</u>
Reserved Excess Surplus *** ( E )	<u>0. (E)</u>
Total Excess Surplus [(C3)+( E )]	<u>94,993. (D)</u>

**Detail of Allowable Adjustments**

Impact Aid	\$	0.	(H)
Sale & Lease-Back		<u>0.</u>	(I)
Extraordinary Aid		<u>7,047.</u>	(J1)
Additional NonPublic School Transportation Aid		<u>1,587.</u>	(J2)
Current Year School Bus Advertising Revenue Recognized		<u>0.</u>	(J3)
Family Crisis Transportation Aid		<u>0.</u>	(J4)
Total Adjustments (H)+(I)+(J1)+(J2)+(J3)+(J4)		<u>8,634.</u>	(K)

**Detail of Other Reserved Fund Balance**

**Statutory restrictions:**

Approved unspent separate proposal	\$	0.	
Sale/lease-back reserve		<u>0.</u>	
Capital reserve		<u>74,850.</u>	
Maintenance reserve		<u>104,277.</u>	
Emergency reserve		<u>33,432.</u>	
Tuition reserve		<u>127,871.</u>	
School Bus Advertising 50% Fuel Offset Reserve - current year		<u>0.</u>	
School Bus Advertising 50% Fuel Offset Reserve - prior year		<u>0.</u>	
Impact Aid General Fund Reserve (Sections 8002 and 8003)		<u>0.</u>	
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)		<u>0.</u>	
Other state/government mandated reserve		<u>0.</u>	
(Other Restricted Fund Balance not noted above) ****		<u>0.</u>	
Total Other Restricted Fund Balance	\$	<u>340,430.</u>	(C4)