

**School District of Piscataway Township
Piscataway, New Jersey**
**MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS—
FINANCIAL, COMPLIANCE AND PERFORMANCE**
June 30, 2019

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

TABLE OF CONTENTS

	<u>Page No.</u>
Independent Auditors’ Report.....	1
Scope of Audit.....	2
Administrative Practices and Procedures	
Insurance	2
Official Bonds	2
Tuition Charges.....	2
Financial Planning, Accounting and Reporting	
Examination of Claims.....	2
Payroll Account and Position Control Roster	2
Reserve for Encumbrances and Accounts Payable	3
Classification of Expenditures.....	3
• General Classifications	
• Administrative Classifications	
Board Secretary’s Records.....	3
Unemployment Compensation Insurance Trust Fund	3
Elementary and Secondary Education Act (E.S.E.A.)/ As amended by the Every Student Succeeds Act (ESSA)	4
Other Special Federal and/or State Projects.....	4
T.P.A.F. Reimbursement	4
School Purchasing Programs	
Contracts and Agreements Requiring Advertisement for Bids	5
School Food Service	5
Student Body Activities.....	6
Application for State School Aid	6
Pupil Transportation	6
Facilities and Capital Assets.....	6
Testing for Lead of All Drinking Water in Educational Facilities	7
Follow-up on Prior Year Findings	7
Acknowledgment.....	7
Schedule of Meal County Activity	NA
Net Cash Resource Schedule	NA
Schedule of Audited Enrollments.....	8
Excess Surplus Calculation	11
Audit Recommendations Summary.....	14



INDEPENDENT AUDITORS' REPORT

Honorable President and Members
of the Board of Education
Piscataway Township School District
County of Middlesex, New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Piscataway Township School District, County of Middlesex as of and for the year ended June 30, 2019, and have issued our report thereon dated December 2, 2019.

As part of our audit, we performed procedures required by the New Jersey Department of Education and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended solely for the information and use of the Piscataway Township Board of Education's management and Board members and the New Jersey Department of Education and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

PKF O'Connor Davies, LLP

PKF O'Connor Davies, LLP
Cranford, New Jersey
December 2, 2019

A handwritten signature in black ink that reads "David J. Gannon".

David J. Gannon
Licensed Public School Accountant
No. 2305

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**PISCATAWAY TOWNSHIP SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE**

JUNE 30, 2019

Scope of Audit

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

Administrative Practices and Procedures

Insurance

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

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

<u>Name</u>	<u>Position</u>	<u>Amount</u>
David Oliveira	Board Secretary/School Business Administrator	\$455,000

There is a Public Employees' Faithful Performance Blanket Position Bond with the New Jersey School Boards Association Insurance Group covering all other employees with coverage of \$1,000,000.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The Board made a proper adjustment ("billing") to sending Districts for the increase (decrease) in per pupil costs in accordance with *N.J.A.C. 6A:23A-17.1(f)3*, which is performed as part of the District's annual budget process.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period did not indicate any discrepancies with respect to signatures, certification or supporting documentation and no exceptions were noted.

Payroll Account and Position Control Roster

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.

PISCATAWAY TOWNSHIP SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

JUNE 30, 2019

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

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

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

Our review of the payroll accounts did not reveal any exceptions.

Reserve for Encumbrances and Accounts Payable

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

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 our selected test samples, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with *N.J.A.C. 6A:23A-8.3*. No exceptions were noted.

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary disclosed no exceptions.

Unemployment Compensation Insurance Trust Fund

The District has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Fund. The financial transactions of this fund are reported in the Fiduciary Fund. No exceptions were noted.

PISCATAWAY TOWNSHIP SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

JUNE 30, 2019

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

The E.S.E.A./NCLB 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 VI of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for E.S.E.A./N.C.L.B. indicated no instances of noncompliance and/or questionable costs.

Other Special Federal and/or State Projects

The District's special projects were approved as listed on Schedules A (K-3) and B (K-4) located in the CAFR.

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 instances of noncompliance and/or questionable costs.

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(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 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.

**PISCATAWAY TOWNSHIP SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE**

JUNE 30, 2019

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

Effective July 1, 2015 and thereafter, the bid thresholds in accordance with *N.J.S.A. 18A:18A-2* and *18A:18A-3(a)* are \$40,000 (with a Qualified Purchasing Agent) and \$29,000 (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 \$19,000.

The District 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 examination, no individual payments, contracts, or agreements were 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 school food service program was not selected as a major federal and/or State program. However, the program expenditures exceeded \$100,000 in federal and/or State support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the School Food Authority (SFA) had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

We also inquired of school management, or appropriate school food service personnel, as to whether the SFA's expenditures of school food service revenues were limited to allowable direct and indirect costs. No exceptions were noted.

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

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section B of the CAFR

PISCATAWAY TOWNSHIP SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

JUNE 30, 2019

Student Body Activities

During our audit of the student activity funds, we did not note any exceptions.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2018 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low-income and bilingual. We also performed a review of the District procedures related to its completion. The information on the A.S.S.A. was compared to the District workpapers without exception. The information that was included on the work papers 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 2018-2019 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 without exception.

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.

Facilities and Capital Assets

Our procedures included a review of the New Jersey Schools Development Authority (“NJSDA”) grant agreements for consistency with recording NJSDA revenue, transfer of local funds from the general fund or from the capital reserve account, and awarding of contracts for eligible facilities construction. No exceptions were noted in our review of NJSDA expenditures.

**PISCATAWAY TOWNSHIP SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE**

JUNE 30, 2019

Testing for Lead of All Drinking Water in Educational Facilities

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

The school district submitted 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 including findings. 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.

PISCATAWAY TOWNSHIP SCHOOL DISTRICT

SCHEDULE OF AUDITED ENROLLMENTS

**APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2018**

	2019-2020 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Veri- cation	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool 3 Years	29	-	29	-	-	-	29		29		-					
Half Day Preschool 4 Years	25	-	25	-	-	-	25		25		-					
Full Day Preschool	67	-	67	-	-	-	67		67		-					
Full Day Kindergarten	496	-	496	-	-	-	496		496		-					
One	493	-	493	-	-	-	493		493		-					
Two	500	-	500	-	-	-	500		500		-					
Three	460	-	460	-	-	-	460		460		-					
Four	473	-	473	-	-	-	473		473		-					
Five	435	-	435	-	-	-	435		435		-					
Six	480	-	480	-	-	-	480		480		-					
Seven	406	-	406	-	-	-	406		406		-					
Eight	462	-	462	-	-	-	462		462		-					
Nine	453	-	453	-	-	-	453		453		-					
Ten	522	-	522	-	-	-	522		522		-					
Eleven	504	-	504	-	-	-	504		504		-					
Twelve	519	-	519	-	-	-	519		519		-					
Post-Graduate																
Adult H.S. (15+CR.)																
Adult H.S. (1-14 CR.)																
Subtotal	<u>6,324</u>	<u>-</u>	<u>6,324</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,324</u>	<u>-</u>	<u>6,324</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Ed - Elementary	323		323		-		10		10		-		2	2	2	
Special Ed - Middle School	208		208		-		5		5		-		5	5	5	
Special Ed - High School	262	10	262	10			10	10	10	10			6	5	5	
Subtotal	<u>793</u>	<u>10</u>	<u>793</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>25</u>	<u>10</u>	<u>25</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>13</u>	<u>12</u>	<u>12</u>	<u>-</u>
Co. Voc. - Regular																
Co. Voc. Ft. Post Sec.																
Totals	<u>7,117</u>	<u>10</u>	<u>7,117</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>6,349</u>	<u>10</u>	<u>6,349</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>13</u>	<u>12</u>	<u>12</u>	<u>-</u>
Percentage Error					<u>0.00%</u>	<u>0.00%</u>					<u>0.00%</u>	<u>0.00%</u>				<u>0.00%</u>

SCHEDULE OF AUDITED ENROLLMENTS

**PISCATAWAY TOWNSHIP SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY (continued)
ENROLLMENT AS OF OCTOBER 15, 2018**

	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		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 Application and Register	Sample Errors	
	Full	Shared	Full	Shared	Full	Shared				Full	Shared	Full	Shared	Full	Shared				Full
Full Day Preschool	43		43		-		6	6	-										
Full Day Preschool 3 Years	7		7		-		4	4	-										
Full Day Preschool 4 Years	10		10		-		2	2	-										
Full Day Kindergarten	126		126		-		14	14	-	23		23		-		14	14	-	
One	147		147		-		14	14	-	37		37		-		12	12	-	
Two	155		155		-		14	14	-	39		39		-		3	3	-	
Three	152		152		-		19	19	-	21		21		-		7	7	-	
Four	170		170		-		18	18	-	10		10		-		8	8	-	
Five	127		127		-		14	14	-	7		7		-		4	4	-	
Six	176		176		-		19	19	-	7		7		-		3	3	-	
Seven	148		148		-		18	18	-	5		5		-		3	3	-	
Eight	187		187		-		20	20	-	5		5		-		2	2	-	
Nine	171		171		-		20	20	-	12		12		-		3	3	-	
Ten	193		193		-		19	19	-	10		10		-		2	2	-	
Eleven	189		189		-		15	15	-	13		13		-		2	2	-	
Twelve	172		172		-		15	15	-	15		15		-		5	5	-	
Subtotal	2,173	-	2,173	-	-	-	231	231	-	204	-	204	-	-	-	68	68	-	
Sp Ed - Elementary	117		117		-		21	21	-	7		7		-		5	5	-	
Sp Ed - Middle School	102		102		-		14	14	-	-		-		-		-	-	-	
Sp Ed - High School	128	1	128	1	-	-	25	25	-	-	-	-	-	-	-	-	-	-	
Subtotal	347	1	347	1	-	-	60	60	-	7	-	7	-	-	-	5	5	-	
Total	2,520	1	2,520	1	-	-	291	291	-	211	-	211	-	-	-	73	73	-	

Percentage Error 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%

	Reported on DRTRS by District		Errors	Tested	Verified	Errors
	District	County				
Regular - Public School	3,453	3,453	-	244	244	-
Non-Public Transportation	244	244	-	17	17	-
AIL Non-public	187	187	-	-	-	-
Regular Special Education	6	6	-	13	13	-
Special Needs	391	391	-	29	29	-
Totals	4,281	4,281	-	303	303	-

	<u>Reported</u>	<u>Recalculated</u>
Average mileage - regular including Grade PK students	3.7	3.7
Average mileage - regular excluding Grade PK students	3.9	3.9
Average mileage - special education with special needs	3.9	3.9

Percentage Error 0.00% 0.00%

SCHEDULE OF AUDITED ENROLLMENTS

**PISCATAWAY TOWNSHIP SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY (continued)
ENROLLMENT AS OF OCTOBER 15, 2018**

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on ASSA as Not Low Income	Reported on Workpapers as Not Low Income	Errors	Sample Selected from Workpapers	Verified to Application & Register	Sample Errors
Full Day Preschool						
Full Day Kindergarten	83	83	-	39	39	-
One	72	72	-	30	30	-
Two	35	35	-	20	20	-
Three	22	22	-	9	9	-
Four	14	14	-	6	6	-
Five	7	7	-	6	6	-
Six	4	4	-	2	2	-
Seven	4	4	-	2	2	-
Eight	4	4	-	2	2	-
Nine	2	2	-	1	1	-
Ten	5	5	-	1	1	-
Eleven	5	5	-	1	1	-
Twelve	1	1	-	-	-	-
Subtotal	<u>258</u>	<u>258</u>	<u>-</u>	<u>119</u>	<u>119</u>	<u>-</u>
Sp Ed - Elementary	15	15	-	5	5	-
Sp Ed - Middle School	-	-	-	-	-	-
Sp Ed - High School	-	-	-	-	-	-
Subtotal	<u>15</u>	<u>15</u>	<u>-</u>	<u>5</u>	<u>5</u>	<u>-</u>
Total	<u><u>273</u></u>	<u><u>273</u></u>	<u><u>-</u></u>	<u><u>124</u></u>	<u><u>124</u></u>	<u><u>-</u></u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

PISCATAWAY TOWNSHIP SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

June 30, 2019

SECTION 1 - Regular District

B. 2% Calculation of Excess Surplus

2018-19 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ 126,935,627	(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	\$ 48,495	(B1d)
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ 17,358,413	(B2a)
Assets Acquired Under Capital Leases	\$ -	(B2b)
Adjusted 2018-19 General Fund Expenditures [(B) + (B1s) - (B2s)]	\$ 109,625,709	(B3)
2% of Adjusted 2018-19 General Fund Expenditures [(B3) times .02]	\$ 2,192,514	(B4)
Enter Greater of (B4) or \$250,000	\$ 2,192,514	(B5)
Increased by: Allowable Adjustment*	\$ 79,437	(K)
Maximum Unreserved/Undesignated Fund Balance [(B5) + (K)]	\$ 2,271,951	(M)

SECTION 2

Total General Fund - Fund Balances at 6-30-2019 (Per CAFR Budgetary Comparison Schedule C-1)	\$ 32,551,920	(C)
Decreased by:		
Year-end Encumbrances	\$ 1,707,029	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ -	(C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ 4,935,583	(C3)
Other Restricted Fund Balances****	\$ 18,137,490	(C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$ -	(C5)
Additional Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures - July 1, 2019 - August 1, 2019	\$ -	(C6) *****
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]	\$ 7,771,818	(U1)

PISCATAWAY TOWNSHIP SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

June 30, 2019

SECTION 3

Restricted Fund Balance - Excess Surplus ***	
[(U1)-(M)] IF NEGATIVE ENTER -0-	<u>\$ 5,499,867</u> (E)

Recapitulation of Excess Surplus as of June 30, 2019

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	<u>\$ 4,935,583</u> (C3)
Reserved Excess Surplus *** [(E)]	<u>\$ 5,499,867</u> (E)
 Total Excess Surplus [(C3)+(E)]	 <u>\$ 10,435,450</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:7F-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, 2019 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);

(J1) Extraordinary Aid;

(J2) Additional Nonpublic School Transportation Aid;

(J3) Recognized current year School Bus Advertising Revenue; and

(J4) Family Crisis Transportation Aid.

Detail of Allowable Adjustments

Impact Aid	<u>\$ -</u> (H)
Sales & Lease-back	<u>\$ -</u> (I)
Extraordinary Aid	<u>\$ -</u> (J1)
Additional Nonpublic School Transportation Aid	<u>\$ 79,437</u> (J2)
Current Year School Bus Advertising Revenue Recognized	<u>\$ -</u> (J3)
Family Crisis Transportation Aid	<u>\$ -</u> (J4)
 Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	 <u>\$ 79,437</u> (K)

PISCATAWAY TOWNSHIP SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

June 30, 2019

- ** This amount represents the June 30, 2019 Excess Surplus (C3 above) and must be included in the Audit Summary Line 90031.
- *** Amount must agree to the June 30, 2019 CAFR and the sum of the two lines must agree to Audit Summary Line 90030.
- **** Amount for Other Reserved Fund Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by any other type of government, such as the judicial branch of government, must have Departmental approval. District requests should be submitted to the Office of School Finance prior to September 30.
- ***** Increase in Assigned Fund Balance - Unreserved - Designated for Subsequent Year's expenditures July 1, 2019 to August 1, 2019 resulting from decrease in state aid after adoption of the 2019-20

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal	\$	-
Sale/lease-back reserve	\$	-
Capital reserve	\$	16,185,099
Maintenance reserve	\$	1,952,391
Emergency reserve	\$	-
Waiver offset reserve - Designated for subsequent year	\$	-
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	\$	-
Impact Aid Capital Fund Reserve	\$	-
Other state/government mandated reserve	\$	-
[Other Restricted Fund Balance not noted above]*****	\$	-
 Total Other Restricted Fund Balance	 \$	 <u>18,137,490</u> (C4)

PISCATAWAY TOWNSHIP SCHOOL DISTRICT
COUNTY OF MIDDLESEX

RECOMMENDATIONS

June 30, 2019

I. **Administration Practices and Procedures**

There are none.

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

There are none.

III. **School Purchasing Program**

There are none.

IV. **School Food Service**

There are none.

V. **Student Body Activities**

There are none.

VI. **Application for State School Aid**

There are none.

VII. **Pupil Transportation**

There are none.

VIII. **Facilities and Capital Assets**

There are none.

IX. **Miscellaneous**

There are none.

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

Corrective action has been taken on finding 2018-001 to enhance internal controls over the review of the extraordinary aid application to ensure that all costs included on the application for aid are for eligible costs.