

ROXBURY TOWNSHIP SCHOOL DISTRICT  
COUNTY OF MORRIS  
AUDITORS' MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS - FINANCIAL,  
COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022

ROXBURY TOWNSHIP SCHOOL DISTRICT  
COUNTY OF MORRIS  
AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE  
FINDINGS - FINANCIAL,  
COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022  
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October 25, 2022

The Honorable President and Members  
of the Board of Education  
Roxbury Township School District  
County of Morris, NJ

We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Board of Education of the Roxbury Township School District in the County of Morris for the year ended June 30, 2022, and have issued our report thereon dated October 25, 2022.

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

We will review the status of the comments during our next audit engagement. We have already discussed these comments and suggestions with various management personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendation.

This report is intended for the information of the Roxbury Township School District's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

*Nisivoccia LLP*  
NISIVOCCIA LLP

*Man C Lee*

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Man C. Lee  
Licensed Public School Accountant #2527  
Certified Public Accountant

ROXBURY TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022

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

Multi-peril insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the District's ACFR.

Officials in Office and Surety Bonds

<u>Name</u>	<u>Position</u>	<u>Coverage</u>
Lisa Palmieri	Treasurer of School Monies	\$ 355,000
Joseph Mondanaro	School Business Administrator/Board Secretary	100,000

The District has Employee Dishonesty and Faithful Performance coverage through the School Alliance Insurance Fund as detailed on Exhibit J-20 of the ACFR.

P.L. 2020, c.44

Our audit procedures included an inquiry and subsequent review of health benefit data required per N.J.S.A. 18A:16-13.3 (Chapter 44) submitted for the year on audit. The Chapter 44 summary report was reviewed for reasonableness and timeliness.

The data submitted did include all health benefit plans offered by the school district.

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

The data certification date does not reflect a submission date later than 60 days after the end of the enrollment period.

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 a proper adjustment to the billings to sending districts for the change in per pupil costs in accordance with N.J.A.C. 6A:23A-3.1(f)3.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid on a test basis, during the period under review indicated overall compliance with respect to certification or supporting documentation.

ROXBURY TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022  
(Continued)

Financial Planning, Accounting and Reporting (Cont'd)

Payroll Account and Position Control Roster

The net salaries of employees of the Board were deposited in the Payroll Account. Employees' payroll deductions and employer's share of fringe benefits were deposited in the Payroll Agency Account. Salary withholdings were promptly remitted to the proper agencies, including health benefits withholdings due to the General Fund.

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

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

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made on a test basis as of June 30, for proper classification of orders as reserve for encumbrances and accounts payable.

Finding 2022-001

During our review of open purchase orders, it was noted that certain items were not valid or classified properly. However, as these purchase orders were cancelled or reclassified under the direction of the School Business Administrator, a formal recommendation is deemed unwarranted.

Classification of Expenditures – General and Administrative

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23A-8.2 as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, we also reviewed administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-16.2(f). Overall compliance was noted.

Board Secretary's Records

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Board Secretary's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments except as noted herein.

Treasurer's Records

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Treasurer's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments except as noted herein.

ROXBURY TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022  
(Continued)

Financial Planning, Accounting and Reporting (Cont'd)

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 are contained herein within the Special Revenue Section of the District's ACFR. This section of the ACFR documents the financial position pertaining to projects under Title I, Title II, Title III, Title III Immigrant and Title IV of the Elementary and Secondary Education Act as amended and reauthorized.

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

Other Special Federal and/or State Projects

The financial exhibits are contained within the Special Revenue Section of the ACFR. This section of the ACFR documents the financial position pertaining to the aforementioned special projects.

The District's Special Projects were approved as listed on Schedule A and Schedule B located in the ACFR.

Our audit of the federal and state funds on a test basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

Finding 2022-002:

During our review of the District's Extraordinary Aid application, it was noted that:

- a. The related services costs reported for Category 2 students were based on estimates. Although Districts are allowed to estimate costs on the application, the District is still required to provide a reasonable estimate. Of the students tested, the actual related services costs were \$11,490 lower than the estimated cost.
- b. The District chose not to report the cost for related services for Category 1 students which could possibly result in an increase in the total award amount. It is suggested that the District reviews the cost and benefit of calculating and reporting these related services costs as it might benefit the District.

Recommendation

It is recommended that the District reviews the estimated related services costs reported for Category 2 students on the ExAid application for reasonableness.

Management's Response

The District will take extra care to ensure that all estimated related services costs reported for Category 2 students on the ExAid application are reasonable.

T.P.A.F. Reimbursement

Our audit procedures included a test of the biweekly reimbursements filed with the Department of Education for district employees who are members of the Teachers' Pension and Annuity Fund. No exceptions were noted.

T.P.A.F. Reimbursement to the State for Federal Salary Expenditures

The T.P.A.F. Reimbursement to the State for Federal Salary Expenditures was remitted to the State of New Jersey prior to the required deadline of October 1, 2022. The reimbursement form was reviewed and no exceptions were noted.

ROXBURY TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022  
(Continued)

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

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

a. "When the cost or price of any contract awarded by the purchasing agent in the aggregate, does not exceed in a contract year the total sum of \$17,500, the contract may be awarded by a purchasing agent when so authorized by resolution of the Board of Education without public advertising for bids and bidding therefore, except that the Board of Education may adopt a resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to subsection b. of section 9 of P.L.1971, c. 198 the Board of Education may establish that the bid threshold may be up to \$25,000. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.

b. Commencing in the fifth year after the year in which P.L.1999, c. 440 takes effect and every five years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount and the higher threshold amount which the Board of Education is permitted to establish as set forth in subsection a. of this section or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as that term is defined in N.J.S.A. 18A:18A-2, and shall round the adjustment to the nearest \$1,000. The Governor shall notify all local school districts of the adjustment no later than June 1 of every fifth year. The adjustment shall become effective on July 1 of the year in which it is made . . . ."

N.J.S.A. 18A:18A-4 states, "Every contract for the provision or performance of any goods or services the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the Board of Education to the lowest responsible bidder after public advertising for bids and bidding therefore, except as is provided otherwise in this chapter or specifically by any other law . . . ."

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is \$20,200 for 2021-2022.

As per N.J.S.A. 18A:18A-3, the Board passed a resolution authorizing the Business Administrator as a qualified purchasing agent and increasing the bid threshold to \$40,000.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed. No exceptions were noted.

Based upon the results of our examination, we did not note any individual payments, contracts, or agreements for the performance of any work or goods or services, in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of N.J.S.A. 18A:18A-4, amended.

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

ROXBURY TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022  
(Continued)

School Purchasing Programs (Cont'd)

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

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 Service Fund were reviewed. The financial accounts and meal count records were reviewed on a test-check basis. The following exception was noted.

Finding 2022-003:

During our review of the District's meal count records, we noted one instance where meal count records did not agree with the number of meals claimed through the School Nutrition Electronic Application and Reimbursement System ("SNEARS"). The District overclaimed 3 meals (3 lunches) for reimbursement totaling \$13. As the total overclaim amount was minor, a formal recommendation is not deemed necessary.

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

The District utilizes a food service management company (FMSC) 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 FMSC Cost Reimbursable Fixed Price contract/addendum were reviewed and audited. The FMSC contract includes an operating results provision which guarantees that the food service program will return a profit of at least \$40,000. The operating results provision has been met. No exceptions were noted. 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 were separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified on a test basis. 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.

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 nonprofit status of the School Food Service Fund. 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.

The FSMC did not apply for and receive a loan in accordance with the Payroll Protection Plan.

Finding 2022-004:

Net cash resources exceeded three months average expenditures by \$148,719. As the District already has plans in place to reduce the excess, no formal recommendation is judged to be warranted.



ROXBURY TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022  
(Continued)

School Food Service (Cont'd)

Time sheets and labor costs provided to the District from the Food Service contractor were reviewed on a test basis without exception. Payroll records were maintained on all School Food Service employees authorized by the Board of Education. No exceptions were noted.

The number of meals claimed for reimbursement was compared to sales and meal count records on a test basis. As part of the claims review process, the Edit Check Worksheet was completed. Reimbursement claims were submitted/certified in a timely manner. Exceptions were noted on the prior page.

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 policy was reviewed for uniform administration throughout the school district. 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.

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

Non-program foods were purchased, prepared or offered for sale. The Statement of Revenue, Expenses and Changes in Net Position in the 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 "Proprietary Funds", Section G of the ACFR.

Student Body Activities

In planning and performing our audit of the financial statements of the Board, we considered the condition of the records of the Student Activities Fund for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2021 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled, low income students and bilingual education. 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 minor exceptions. The information that was included on the workpapers was verified on a test basis without exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

The District maintained workpapers on the prescribed State forms or their equivalent.

The District's written procedures for the recording of student enrollment data appear to be adequate.

ROXBURY TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022  
(Continued)

Pupil Transportation

Our audit procedures included a test of on-roll status reported on the 2021-2022 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with minor exceptions. 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 were no active SDA grants.

Travel Expense and Reimbursement Policy

Travel regulations require each District to adopt a formal policy and procedure pertaining to travel and expense reimbursement for its employees and board members. The regulations include requirements for the District to establish a maximum travel amount for the year and to ensure that the maximum amount is not exceeded. The regulations also require that all travel must be preapproved by the Board of Education and Superintendent and that a brief report detailing the key issues addressed at the travel event must be submitted after the travel event has occurred. Overall compliance was noted.

Testing for Lead of All Drinking Water in Educational Facilities

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

Management Suggestions

Surety Bond Coverage

It is suggested that the District consider increasing the Treasurer's surety bond coverage to ensure that the State's minimum requirements will continue to be met in future fiscal years. Even though not required, it is suggested that the Business Administrator's surety bond is also increased due to the nature of the Business Administrator's responsibilities.

COVID-19 Federal Funding

It is likely that the District will undergo some review of its COVID-19 federal funding if only at a desk review level by state and/or federal agencies. We strongly suggest that the District ensures that these funds are utilized in accordance with the applicable federal requirements especially with respect to procurement. Additionally, we strongly suggest that the District ensures that these funds are accounted for in the state account numbers designated by the NJ Department of Education and that any applicable Board policies are current with respect to federal grant requirements.

ROXBURY TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022  
(Continued)

Follow-up on Prior Year Findings/Recommendations

The prior year recommendations regarding a standard meal counting system to ensure that the daily meal count tally sheets are complete and accurate, speech only students being reported as regular education students in error and the District updating its capital assets inventory records were resolved in the current year. The prior year recommendation regarding estimated related services costs reported on the Extraordinary Aid Applications was not resolved and remains as a current year recommendation.

ROXBURY TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF MEAL COUNT ACTIVITY  
FOOD SERVICE FUND  
NUMBER OF MEALS SERVED AND (OVER)/UNDER CLAIM  
ENTERPRISE FUND  
FISCAL YEAR ENDED JUNE 30, 2022

SCHEDULE OF MEAL COUNT ACTIVITY  
ENTERPRISE FUND - FOOD SERVICE FUND

NUMBER OF MEALS SERVED AND (OVER)/UNDER CLAIM - FEDERAL

<u>Program</u>	<u>Meals</u> <u>Claimed</u>	<u>Meals</u> <u>Tested</u>	<u>Meals</u> <u>Verified</u>	<u>Difference</u>	<u>Rate</u>	<u>(Over)/</u> <u>Under</u> <u>Claim</u>
National School Lunch:						
Seamless Summer Option:						
September - December 2021	210,525	24,972	24,969	(3)	\$ 4.32	\$ (13)
Seamless Summer Option:						
January - June 2022	264,804	51,037	51,037	-0-	4.56	-0-
National School Breakfast:						
Seamless Summer Option:						
September - December 2021	48,718	3,200	3,200	-0-	2.46	-0-
Seamless Summer Option:						
January - June 2022	41,754	8,574	8,574	-0-	2.61	<u>-0-</u>
 Total Net Overclaim						 <u>\$ (13)</u>

ROXBURY TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL COMPLIANCE  
FISCAL YEAR ENDED JUNE 30, 2022

ENTERPRISE FUND - FOOD SERVICE - NET CASH RESOURCES SCHEDULE

**Net Cash Resources:**

<b>ACFR</b>	*	<b>Current Assets</b>		
B-4		Cash and Cash Equivalents	\$	731,047
B-4		Due from Other Gov'ts		136,018
B-4		Due from Other Funds		
<b>ACFR</b>		<b>Current Liabilities</b>		
B-4		Less Accounts Payable		(67,844)
B-4		Less Due to Other Funds		
B-4		Less Unearned Revenue		(23,841)
				(23,841)
		<b>Net Cash Resources</b>	<b>\$</b>	<b>775,380</b>
				<b>(A)</b>

**Net Adjusted Total Operating Expense:**

B-5		Total Operating Expenses	\$	2,158,832
B-5		Less Depreciation		(69,958)
				(69,958)
		Adjusted Total Operating Expenses	<b>\$</b>	<b>2,088,874</b>
				<b>(B)</b>

**Average Monthly Operating Expense:**

	B / 10		\$	208,887
				208,887
				<b>(C)</b>

**Three times monthly Average:**

	3 X C		\$	626,661
				626,661
				<b>(D)</b>

TOTAL IN BOX A	\$	775,380	<b>(A)</b>
LESS TOTAL IN BOX D		626,661	<b>(D)</b>
NET	\$	148,719	
From above:			
<b>A is greater than D, cash exceeds 3 X average monthly operating expenses.</b>			
<b>D is greater than A, cash does not exceed 3 X average monthly operating expenses.</b>			

\* Inventories are not to be included in total current assets.

ROXBURY TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2021

	2022-2023 Application for State School Aid											
	Reported on ASSA		Reported on Workpapers		Errors		Sample Selected from Workpapers		Sample for Verification		Errors per Registers on Roll	
	On Roll	Shared	On Roll	Shared	Full	Shared	Full	Shared	Full	Shared		
Half Day Kindergarten	199		199				199		199			
Grade One	222		222				222		222			
Grade Two	200		200				200		200			
Grade Three	202		202				202		202			
Grade Four	215		215				215		215			
Grade Five	201		201				201		201			
Grade Six	217		217				217		217			
Grade Seven	212		212				212		212			
Grade Eight	220		220				220		220			
Grade Nine	244		244				244		244			
Grade Ten	264		264				264		264			
Grade Eleven	238	15	238	15			238	15	238	15		
Grade Twelve	231	17	231	17			231	17	231	17		
Subtotal	2,865	32	2,865	32			2,865	32	2,865	32		
Special Education:												
Elementary School	185		185				10		10			
Middle School	129		129				6		6			
High School	181	7	181	7			9		9			
Subtotal	495	7	495	7			25		25			
Totals	3,360	39	3,360	39	-0-	-0-	2,890	32	2,890	32	-0-	
Percentage Error					0.00%	0.00%					0.00%	0.00%

ROXBURY TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2021

	Private Schools for Handicapped				Resident Low Income					
	Reported on ASOA as Private Schools	Reported on Workpapers as Private Schools	Sample for Verification	Sample Verified	Sample Errors	Reported on ASOA as Low Income	Reported on Workpapers as Low Income	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Kindergarten										
Grade One						24.0	24.0	1	1	
Grade Two						24.0	24.0	1	1	
Grade Three						34.0	34.0	1	1	
Grade Four						35.0	35.0	1	1	
Grade Five						34.0	34.0	1	1	
Grade Six						34.0	34.0	1	1	
Grade Seven						34.0	34.0	2	2	
Grade Eight						35.0	35.0	2	2	
Grade Nine						34.0	32.0	2	2	2.0
Grade Ten						38.0	40.0	2	2	(2.0)
Grade Eleven						30.0	32.0	1	1	(2.0)
Grade Twelve						28.0	31.0	2	2	(3.0)
Subtotal						27.5	28.0	2	2	(0.5)
						411.5	417.0	19	19	(5.5)
Special Education:										
Elementary School	5	6	1	1	(1.0)	41.0	42.0	3	3	(1.0)
Middle School	8	6	1	1	2.0	36.0	36.0	1	1	
High School	18	16	3	3	2.0	41.0	46.0	2	2	(5.0)
Subtotal	31	28	5	5	3.0	118.0	124.0	6	6	(6.0)
Totals	31	28	5	5	3.0	529.5	541.0	25	25	(11.5)
Percentage Error					9.68%					-2.17%
										0.00%

ROXBURY TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2021

	LEP Low Income				LEP NOT Low Income				
	Reported on ASOA as LEP Low Income	Reported on Workpapers as LEP Low Income	Sample Selected from Workpapers	Verified to Application, Test Scores & Register	Reported on ASOA as LEP NOT Low Income	Reported on Workpapers as LEP NOT Low Income	Sample Selected from Workpapers	Verified to Test Scores & Register	Sample Errors
Full Day Kindergarten	8	8	2	2	7	7	2	2	
Grade One	6	6	1	1	1	1			
Grade Two	2	2		1	1	1			
Grade Three	3	3		3	3	3			
Grade Four	1	1		3	3	3			
Grade Five	3	3		1	1	1			
Grade Six	3	3							
Grade Seven	2	2		2	2	2			
Grade Eight	2	2		4	4	4	1	1	
Grade Nine	2	2		2	2	2			
Grade Ten	4	4	1	1	4	4	1	1	
Grade Eleven	3	3			5	6	(1)	1	
Grade Twelve	2	2							
Subtotal	41	41	4	4	33	34	(1)	5	
Special Education:									
Elementary School	2	2	1	1	2	2			
Middle School	3	3			1	1			
High School	1	1							
Subtotal	6	6	1	1	3	3			
Totals	47	47	5	5	36	37	(1)	5	-0-
Percentage Error			0.00%	0.00%			-2.78%		0.00%



ROXBURY TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2021

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular - Public Schools	1,370.0	1,370.0		17	17	
Regular - Special Education	218.0	218.0		3	3	
Transported - Non Public	94.0	94.0		1	1	
AIL - Non Public	78.0	78.0		1	1	
Special Needs - Public	216.5	215.5	1	2	2	
Special Needs - Private	22.5	21.5	1	1	1	
Totals	1,999.0	1,997.0	2	25	25	-0-
Percentage Error			0.10%			0.00%

	Reported	Re- calculated
Average Mileage - Regular Including Grade PK Students	4.5	4.5
Average Mileage - Regular Excluding Grade PK Students	4.5	4.5
Average Mileage - Special Education with Special Needs	5.5	5.5

ROXBURY TOWNSHIP SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FISCAL YEAR ENDED JUNE 30, 2022

**EXCESS SURPLUS CALCULATION**

**REGULAR DISTRICT**

**SECTION 1**

**A. 4% Calculation of Excess Surplus**

2021/2022 Total General Fund Expenditures per the ACFR, Ex. C-1	\$ 93,778,011	(B)
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	\$ -0-	(B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$ 1,832,988	(B1b)
Transfer from General Fund to SRF for PreK-Regular	\$ -0-	(B1c)
Transfer from General Fund to SRF for PreK-Inclusion	\$ -0-	(B1d)
Decreased by:		
On-Behalf TPAF Pension and Social Security	\$ 16,446,062	(B2a)
Assets Acquired Under Leases and Financed Purchases	\$ 370,000	(B2b)
Adjusted 2021-2022 General Fund Expenditures [(B)+(B1's)-(B2's)]	\$ 78,794,937	(B3)
4% of Adjusted 2021-2022 General Fund Expenditures [(B3) times .04]	\$ 3,151,797	(B4)
Enter Greater of (B4) or \$250,000	\$ 3,151,797	(B5)
Increased by: Allowable Adjustment	\$ 1,216,181	(K)
Maximum Unassigned Fund Balance [(B5)+(K)]		<u>\$ 4,367,978</u> (M)

**SECTION 2**

Total General Fund - Fund Balances @ 6/30/2022 (Per ACFR Budgetary Comparison Schedule C-1)	\$ 19,297,574	(C)
Decreased by:		
Year End Encumbrances	\$ 1,678,709	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ -0-	(C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures	\$ 3,400,000	(C3)
Other Restricted/Reserved Fund Balances	\$ 6,450,887	(C4)
Assigned - Designated for Subsequent Year's Expenditures	\$ -0-	(C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]		<u>\$ 7,767,978</u> (U1)

ROXBURY TOWNSHIP SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FISCAL YEAR ENDED JUNE 30, 2022  
(Continued)

**SECTION 3**

Restricted Fund Balance - Excess Surplus [(U2)-(M)] IF NEGATIVE, ENTER -0- \$ 3,400,000 (E)

**Recapitulation of Excess Surplus as of June 30, 2022**

Restricted Excess Surplus - Designated for Subsequent Year's Expenditures \$ 3,400,000 (C3)

Restricted Excess Surplus [(E)] \$ 3,400,000 (E)

Total [(C3)+(E)+(F)] \$ 6,800,000 (D)

Detail of Allowable Adjustments

Impact Aid \$ -0- (H)

Sale and Lease Back \$ -0- (I)

Extraordinary Aid \$ 1,176,839 (J1)

Additional Nonpublic School Transportation Aid \$ 39,342 (J2)

Current Year School Bus Advertising Revenue Recognized \$ -0- (J3)

Family Crisis Transportation Aid \$ -0- (J4)

Total Adjustments ((H)+(I)+(J1)+(J2)+(J3)+(J4)) \$ 1,216,181 (K)

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal \$ -0-

Sale/lease-back reserve \$ -0-

Capital reserve \$ 3,412,310

Maintenance reserve \$ 2,241,476

Emergency reserve \$ 216,106

Tuition reserve \$ -0-

School Bus Advertising 50% Fuel Offset Reserve - current year \$ -0-

School Bus Advertising 50% Fuel Offset Reserve - prior year \$ -0-

Impact Aid General Fund Reserve (Sections 8002 and 8003) \$ -0-

Impact Aid Capital Fund Reserve (Sections 8007 and 8008) \$ -0-

Unemployment compensation \$ 580,995

Other state/governmental mandated reserve \$ -0-

Other Restricted Fund Balance not noted above \$ -0-

Total Other Restricted Fund Balance \$ 6,450,887 (C4)

ROXBURY TOWNSHIP SCHOOL DISTRICT  
SUMMARY OF RECOMMENDATIONS  
FISCAL YEAR ENDED JUNE 30, 2022

It is recommended that:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

2022-002: The District reviews the estimated related services costs reported for Category 2 students on the Extraordinary Aid application for reasonableness.

3. School Purchasing Program

None

4. School Food Service

None

5. Student Body Activities

None

6. Application for State School Aid

None

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

9. Travel Expense and Reimbursement Policy

None

10. Status of Prior Year's Finding/Recommendation

The prior year recommendations regarding maintenance of complete and accurate daily meal count tally sheets, speech only students being mistakenly reported as regular education students and update of capital assets inventory records were resolved in the current year. The prior year recommendation regarding estimated related services costs for Category 2 students reported the Extraordinary Aid Applications was not resolved and remains as a current year recommendation.