

ROXBURY TOWNSHIP SCHOOL DISTRICT  
COUNTY OF MORRIS  
AUDITORS' MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS - FINANCIAL,  
COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2023

ROXBURY TOWNSHIP SCHOOL DISTRICT  
COUNTY OF MORRIS  
AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE  
FINDINGS - FINANCIAL,  
COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2023  
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October 31, 2023

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, 2023, and have issued our report thereon dated October 31, 2023.

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 recommendations.

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, 2023

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	\$ 400,000
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, 2023  
(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 2023-001

During our review of the open purchase orders listing at June 30, 2023, it was noted that certain open purchase orders no longer represented an obligation at year end. However, as these purchase orders were subsequently cancelled 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, 2023  
(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 2023-002:

The unexpended balances rolled forward or set up in the District's accounting records Education Stabilization Fund grant programs did not reflect prior year final adjustments. Also, the District made budget transfers to the ARP Beyond the School Day grant program in excess of 10% in the District's accounting records. Any transfers and amendment above 10% require the State's approval.

Recommendation

It is recommended that the correct amount of unexpended grant balances be set up in the District's accounting system for the Education Stabilization Fund grant programs and that any budget transfers and/or amendments in excess of 10% be submitted to the State for approval.

Management's Response

The District will take greater care to ensure that the subsidiary ledgers properly reflect the State approved amendments to grant programs.

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, 2023. 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, 2023  
(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 2022-2023.

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 \$44,000.

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.

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.

ROXBURY TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2023  
(Continued)

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 the 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.

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 nonprogram cost of goods sold.

We 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, modification 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 if the FSMC received a PPP loan.

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

Finding 2023-003:

Net cash resources exceeded three months average expenditures by \$101,902. As the District already has plans in place to reduce the excess, no formal recommendation is judged to be warranted.

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, except as follows.

Finding 2023-004:

As per review of the student activities accounts bank reconciliations, we noted older reconciling items that were still outstanding as of June 30, 2023. As the total is not material, a formal recommendation is not deemed necessary. However, it is suggested that these older outstanding reconciling items be reviewed for cancellation.

Finding 2023-005:

As per review of the analyses of balance for the various student activities accounts, we noted that not all of them agree to the reconciled cash balance. However, as the District is aware of this and is in the process of addressing this, a formal recommendation is not deemed necessary.



ROXBURY TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2023  
(Continued)

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2022 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 with minor 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.

Pupil Transportation

Our audit procedures included a test of on-roll status reported on the 2022-2023 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 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

Even though not required, it is suggested that the Business Administrator's surety bond is increased to the same amount as the Treasurer's due to the nature of the Business Administrator's responsibilities.

ROXBURY TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2023  
(Continued)

Management Suggestions (Cont'd)

Reconciling Food Service Management Contractor's Operating Statement with District Records

It is suggested that the District reconcile the revenue and expenses per the Food Service Management Contractor's Operating Statement with the District's records on a monthly basis.

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.

Follow-up on Prior Year Findings/Recommendations

The prior year recommendation regarding Extraordinary Aid has been resolved.

ROXBURY TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2022

	2023-2024 Application for State School Aid				Sample for Verification							
	Reported on ASSA On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll		Errors per Registers on Roll	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Half Day Kindergarten	196		197		(1)		197		197			
Grade One	200		200				200		200			
Grade Two	224		224				224		224			
Grade Three	192		192				192		192			
Grade Four	205		205				205		205			
Grade Five	227		227				227		227			
Grade Six	211		211				211		211			
Grade Seven	225		224		1		224		224			
Grade Eight	212		212				212		212			
Grade Nine	231		231				231		231			
Grade Ten	236		236				236		236			
Grade Eleven	247	23	249	22	(2)	1	249	22	249	22		
Grade Twelve	235	16	235	17		(1)	235	17	235	17		
Subtotal	2,841	39	2,843	39	(2)		2,843	39	2,843	39		
Special Education:												
Elementary School	194		194				10		10			
Middle School	136		136				6		6			
High School	189	10	189	10			9		9			
Subtotal	519	10	519	10			25		25			
Totals	3,360	49	3,362	49	(2)	-0-	2,868	39	2,868	39	-0-	-0-
Percentage Error					-0.06%	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, 2022

	Private Schools for Handicapped				Resident Low Income						
	Reported on ASSA Private Schools	Reported on Workpapers as Private Schools	Sample Verification	Sample Verified	Sample Errors	Reported on ASSA as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Kindergarten						26.0	26.0		1.0	1.0	
Grade One						35.0	35.0		1.0	1.0	
Grade Two						32.0	32.0		1.0	1.0	
Grade Three						36.0	36.0		2.0	2.0	
Grade Four						45.0	45.0		2.0	2.0	
Grade Five						42.0	42.0		2.0	2.0	
Grade Six						40.0	40.0		2.0	2.0	
Grade Seven						38.0	38.0		2.0	2.0	
Grade Eight						32.0	32.0		1.0	1.0	1.0
Grade Nine						41.0	44.0	(3.0)	2.0	2.0	
Grade Ten						35.0	39.0	(4.0)	2.0	2.0	
Grade Eleven						30.0	32.0	(2.0)	1.0	1.0	
Grade Twelve						24.5	24.5		1.0	1.0	
Subtotal						456.5	465.5	(9.0)	20.0	19.0	1.0
Special Education:											
Elementary School	10	10	2	2		57.0	51.0	6.0	2.0	2.0	
Middle School	10	9	2	2	1	37.0	38.0	(1.0)	1.0	1.0	
High School	20	19	2	2	1	45.0	45.0		2.0	2.0	
Subtotal	40	38	6	6	2	139.0	134.0	5.0	5.0	5.0	
Totals	40	38	2	6	2	595.5	599.5	(4.0)	25.0	24.0	1.0
Percentage Error						5.00%	0.00%	-0.67%			4.00%

ROXBURY TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2022

	LEP Low Income				LEP NOT Low Income				
	Reported on ASSA as LEP Low Income	Reported on Workpapers as LEP Low Income	Sample Selected from Workpapers	Verified to Application, Test Scores & Register	Reported on ASSA 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	5	5	1	1	10.0	10.0	2.0	2.0	2.0
Grade One	7	7	1	1	5.0	5.0	1.0	1.0	1.0
Grade Two	7	7	1	1	2.0	2.0	2.0		
Grade Three	1	1			2.0	2.0			
Grade Four	7	7	1	1	1.0	1.0	1.0		
Grade Five	1	1			2.0	2.0			
Grade Six	1	1			1.0	1.0			
Grade Seven	2	2			1.0	1.0			
Grade Eight	4	4			1.0	1.0			
Grade Nine	3	4	(1)		3.0	3.0	1.0	1.0	
Grade Ten	6	6	1	1	2.0	2.0			
Grade Eleven	2	3	(1)		2.5	2.5			
Grade Twelve	3	3			5.0	5.0	1.0	1.0	
Subtotal	49	51	(2)	5	37.5	37.5	5.0	5.0	
Special Education:									
Elementary School	1	1			2.0	2.0	1.0	1.0	
Middle School	3	3	1	1					
High School	2	2							
Subtotal	6	6	1	1	2.0	2.0	1.0	1.0	
Totals	55	57	(2)	6	39.5	39.5	6.0	6.0	-0-
Percentage Error			-3.51%				0.00%		0.00%

ROXBURY TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2022

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular - Public Schools	1,321	1,321		17	17	
Regular - Special Education	284	284		3	3	
Transported - Non Public	93	93		1	1	
AIL - Non Public	91	91		1	1	
Special Needs - Public	165	165		2	2	
Special Needs - Private	33	33		1	1	
Totals	<u>1,986</u>	<u>1,986</u>	<u>-0-</u>	<u>25</u>	<u>25</u>	<u>-0-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>
				<u>Reported</u>	<u>Re- calculated</u>	
Average Mileage - Regular Including Grade PK Students				4.7	4.7	
Average Mileage - Regular Excluding Grade PK Students				4.7	4.7	
Average Mileage - Special Education with Special Needs				6.1	6.1	

ROXBURY TOWNSHIP SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FISCAL YEAR ENDED JUNE 30, 2023

**EXCESS SURPLUS CALCULATION**

**REGULAR DISTRICT**

**SECTION 1**

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

2022/2023 Total General Fund Expenditures per the ACFR, Ex. C-1	\$ 95,336,653	(B)
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	\$ -0-	(B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$ 1,513,609	(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	\$ 16,174,947	(B2a)
Assets Acquired Under Leases and Financed Purchases	\$ 130,000	(B2b)
Adjusted 2022-2023 General Fund Expenditures [(B)+(B1's)-(B2's)]	\$ 80,545,315	(B3)
2% of Adjusted 2022-2023 General Fund Expenditures [(B3) times .02]	\$ 1,610,906	(B4)
Enter Greater of (B4) or \$250,000	\$ 1,610,906	(B5)
Increased by: Allowable Adjustment	\$ 1,588,383	(K)
Maximum Unassigned Fund Balance [(B5)+(K)]		<u>\$ 3,199,289</u> (M)

**SECTION 2**

Total General Fund - Fund Balances @ 6/30/2023 (Per ACFR Budgetary Comparison Schedule C-1)	\$ 18,119,168	(C)
Decreased by:		
Year End Encumbrances	\$ 1,639,146	(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	\$ 6,880,733	(C4)
Assigned - Designated for Subsequent Year's Expenditures	\$ -0-	(C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]		<u>\$ 6,199,289</u> (U1)

ROXBURY TOWNSHIP SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FISCAL YEAR ENDED JUNE 30, 2023  
(Continued)

**SECTION 3**

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

**Recapitulation of Excess Surplus as of June 30, 2023**

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

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

Total [(C3)+(E)+(F)] \$ 6,400,000 (D)

Detail of Allowable Adjustments

Impact Aid \$ -0- (H)

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

Extraordinary Aid \$ 1,042,266 (J1)

Additional Nonpublic School Transportation Aid \$ 57,318 (J2)

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

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

Supplemental Stabilization Aid received April 2023  
& Maintenance of Equity Aid received July 2023 \$ 488,799 (J5)

Total Adjustments ((H)+(I)+(J1)+(J2)+(J3)+(J4)+(J5)) \$ 1,588,383 (K)

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal \$ -0-

Sale/lease-back reserve \$ -0-

Capital reserve \$ 3,209,833

Maintenance reserve \$ 2,877,301

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 \$ 577,493

Other state/governmental mandated reserve \$ -0-

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

Total Other Restricted Fund Balance \$ 6,880,733 (C4)



ROXBURY TOWNSHIP SCHOOL DISTRICT  
SUMMARY OF RECOMMENDATIONS  
FISCAL YEAR ENDED JUNE 30, 2023

It is recommended that:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

2023-002: The correct amount of unexpended grant balances be set up in the District's accounting system for the Education Stabilization Fund grant programs and that any budget transfers and/or amendments in excess of 10% be submitted to the State for approval.

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 recommendation regarding Extraordinary Aid has been resolved.