

SOMERVILLE BOROUGH SCHOOL DISTRICT  
COUNTY OF SOMERSET  
AUDITORS' MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS - FINANCIAL,  
COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2023

SOMERVILLE BOROUGH SCHOOL DISTRICT  
COUNTY OF SOMERSET  
AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE  
FINDINGS - FINANCIAL,  
COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2023  
TABLE OF CONTENTS

Cover Letter .....	1
Scope of Audit .....	2
Administrative Practices and Procedures .....	2
Officials in Office and Surety Bonds.....	2
P.L. 2020, c.44.....	2
Tuition Charges .....	2
Financial Planning, Accounting and Reporting .....	2
Examination of Claims .....	2
Payroll Account and Position Control Roster.....	2
Reserve for Encumbrances and Accounts Payable.....	3
Classification of Expenditures - General and Administrative .....	3
Board Secretary’s Records.....	3
Elementary and Secondary Education Act (E.S.E.A.) as amended by the	
Every Student Succeeds Act.....	3
Other Special Federal and/or State Projects .....	3
T.P.A.F Reimbursement .....	4
School Purchasing Programs .....	4
Contracts and Agreements Requiring Advertisement for Bids.....	4
School Food Service .....	5
Student Body Activities.....	6
Application for State School Aid.....	6
Pupil Transportation.....	6
Facilities and Capital Assets .....	6
Travel Expense and Reimbursement Policy .....	6
Testing for Lead of all Drinking Water in Educational Facilities .....	7
Management Suggestion.....	7
Status of Prior Year’s Findings/Recommendations.....	7
Schedule of Meal Count Activity (Not Applicable).....	8
Schedule of Net Cash Resources (Not Applicable).....	9
Schedule of Audited Enrollments.....	10
Excess Surplus Calculation.....	15
Summary of Recommendations.....	17

November 17, 2023

The Honorable President and Members  
of the Board of Education  
Somerville Borough School District  
County of Somerset, 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 basic financial statements of the Board of Education of the Somerville Borough School District in the County of Somerset for the fiscal year ended June 30, 2023, and have issued our report thereon dated November 17, 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. This letter does not affect our report dated November 17, 2023, on the financial statements of the Board.

We will review the status of the comments, if any, during our next audit engagement. We have already discussed these comments and suggestions, if any, 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 suggestions.

This report is intended for the information of Somerville Borough 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

*Valerie A. Dolan*

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Valerie A. Dolan  
Licensed Public School Accountant #2526  
Certified Public Accountant

SOMERVILLE BOROUGH 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, 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

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>
Bryan P. Boyce	School Business Administrator/Board Secretary	\$ 500,000

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 did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

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.

SOMERVILLE BOROUGH SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2023

Financial Planning, Accounting and Reporting (Cont'd)

Payroll Account and Position Control Roster (Cont'd)

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

Salary withholdings were promptly remitted to the proper agencies, including health benefits withholdings due to the General Fund.

The required certification (E-Cert1) of compliance with requirements for income tax on compensation of administrators (superintendent, assistant superintendents and business administrator) to the New Jersey Department of Treasury was filed by the March 15<sup>th</sup> due date.

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.

Classification of Expenditures – General Classifications and Administrative Classifications

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23A-16.2(f) as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, we reviewed administrative coding classifications to determine overall reliability and compliance with N.J.A.C 6A:23A-8.2. As a result of the procedures performed, no errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classifications.

Board Secretary's Report

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.

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, II, IIA III, and IV of the Elementary and Secondary Education Act as amended and reauthorized.

Other Special Federal and/or State Projects

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

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

The financial exhibits are contained within the Special Revenue Section of the ACFR.

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

SOMERVILLE BOROUGH SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2023

Financial Planning, Accounting and Reporting (Cont'd)

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.

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 2022-23.

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.

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

School Purchasing Programs (Cont'd)

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

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

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. General compliance was noted.

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

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 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 SFA has 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.

We also inquired of management about the emergency COVID-19 procedures/practices that the SFA instituted to provide meals to eligible 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 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 FSMA received a PPP loan.

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.

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

Student Body Activities

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Student Activities 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, no exceptions were noted.

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 handicapped, bilingual and low-income students. 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 exception. 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 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 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 with no 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 School Development Authority (SDA) projects for the fiscal year ended June 30, 2023.

Travel Expense and Reimbursement Policy

Travel regulations require each District to adopt a formal policy and procedures pertaining to travel and expense reimbursements for its employee and board members. The regulations require the District to establish a maximum travel amount for the year and to ensure that the maximum is not exceeded. The regulations also require that all travel be preapproved by the Board of Education and the Superintendent and that the approval must be itemized by event, event total cost, and individuals attending. Overall compliance was noted in our testing.



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

Testing for Lead of All Drinking Water in Educational Facilities

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

Management Suggestions

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.

Status of Prior Year's Findings/Recommendations

There were no prior year findings or recommendations.

SOMERVILLE BOROUGH SCHOOL DISTRICT  
SCHEDULE OF MEAL C OUNT ACTIVITY  
FISCAL YEAR ENDED JUNE 30, 2023

NOT APPLICABLE

SOMERVILLE BOROUGH SCHOOL DISTRICT  
SCHEDULE OF NET CASH RESOURCES  
FISCAL YEAR ENDED JUNE 30, 2023

NOT APPLICABLE

SOMERVILLE BOROUGH 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 Revised ASSA		Reported on Workpapers		Errors		Sample Selected from Workpapers		Verified per Registers		Errors	
	On Roll	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Full Day Preschool 4 Years Old	60		60				60		60			
Full Day Kindergarten	93		93				93		93			
Grade One	102		101	1			102		101		1	
Grade Two	82		82				82		82			
Grade Three	91		91				91		91			
Grade Four	94		94				94		94			
Grade Five	94		94				94		94			
Grade Six	95		95				95		95			
Grade Seven	90		90				90		90			
Grade Eight	99		99				99		99			
Grade Nine	216	18	216	18			216	18	216	18		
Grade Ten	232	16	231	16	1		232	16	231	16	1	
Grade Eleven	214	20	214	20			214	20	214	20		
Grade Twelve	223	10	223	10			223	10	223	10		
Subtotal	1,785	64	1,783	64	2		1,785	64	1,783	64	2	
Special Education:												
Elementary	106		106				8		8			
Middle	57		57				4		4			
High	144	18	143	18	1		13		13			
Subtotal	307	18	306	18	1		25		25			
Totals	2,092	82	2,089	82	3	-0-	1,810	64	1,808	64	2	-0-
Percentage Error							0.14%		0.00%		0.11%	0.00%

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

	Private Schools for Disabled				Resident Low Income				
	Reported on ASSA as Private Schools	Sample for Verification	Sample Verified	Sample Errors	Reported on ASSA as Low Income	Reported on Workpapers as Low Income	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Kindergarten					34	34	1	1	
Grade One					49	49	2	2	
Grade Two					25	25	1	1	
Grade Three					36	36	1	1	
Grade Four					37	37	2	2	
Grade Five					42	42	2	2	
Grade Six					35	35	1	1	
Grade Seven					37	37	2	2	
Grade Eight					41	41	2	2	
Grade Nine					48	48	2	2	
Grade Ten					35	35	1	1	
Grade Eleven					40	40	2	2	
Grade Twelve					21	21	1	1	
Subtotal					480	480.0	20	20	
Special Education:									
Elementary School	3				56	56	3	3	
Middle School					34	34	1	1	
High School	7	3	3		32	32	1	1	
Subtotal	10	3	3		122	122	5	5	
Totals	10	3	3	-0-	602	602	25	25	-0-
Percentage Error				0.00%			0.00%		0.00%

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

	Resident LEP Low Income					
	Reported on ASSA as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Test Scores, Application and Register	Sample Errors
Full Day Kindergarten	7	7		1	1	
Grade One	10	10		1	1	
Grade Two	2	2				
Grade Three	6	6		1	1	
Grade Four	5	5				
Grade Five	2	2				
Grade Six	1	1				
Grade Seven	5	5		1	1	
Grade Eight	7	7		1	1	
Grade Nine	1	1				
Grade Ten	5	5		1	1	
Grade Eleven	2	2				
Grade Twelve	3	3				
Subtotal	<u>56</u>	<u>56</u>		<u>6</u>	<u>6</u>	
Special Education:						
Middle School	2	2				
High School	1	1				
Subtotal	<u>3</u>	<u>3</u>				
Totals	<u>59</u>	<u>59</u>	<u>-0-</u>	<u>6</u>	<u>6</u>	<u>-0-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

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

	Resident LEP Not Low Income					
	Reported on ASSA as LEP Not Low Income	Reported on Workpapers as LEP Not Low Income	Errors	Sample Selected from Workpapers	Verified to Test Scores and Register	Sample Errors
Full Day Kindergarten						
Grade One	1	1		1	1	
Grade Two	4	4				
Grade Three	2	2				
Grade Four	3	3				
Grade Five						
Grade Six	4	4		1	1	
Grade Seven	3	3		1	1	
Grade Eight	4	4				
Grade Nine	3	3		1	1	
Grade Ten	5	5		1	1	
Grade Eleven	2	2				
Grade Twelve	1	1				
Totals	<u>32</u>	<u>32</u>	<u>-0-</u>	<u>5</u>	<u>5</u>	<u>-0-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

SOMERVILLE BOROUGH 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	9	9		1	1	
Regular - Special Education	3	3		1	1	
Special Needs - Public	28	28		3	3	
Special Needs - Private	9	9		1	1	
Totals	49	49	-0-	6	6	-0-
Percentage Error			0.00%			0.00%

	Reported	Recalculated
Average Mileage - Regular Including Grade PK Students	11.0	11.0
Average Mileage - Regular Excluding Grade PK Students	11.0	11.0
Average Mileage - Special Education with Special Needs	6.3	6.3



SOMERVILLE BOROUGH SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FISCAL YEAR ENDED JUNE 30, 2023

**EXCESS SURPLUS CALCULATION**

**Section 1 - REGULAR DISTRICT**

2022-23 Total General Fund Expenditures per the ACFR	<u>\$ 55,444,084</u>	(B)
Increased by:		
Transfer to Special Revenue Fund - PreK - Inclusion	<u>\$ 57,664</u>	(B1a)
Transfer from Capital Outlay to Capital Projects Fund	<u>\$ -0-</u>	(B1a)
Transfer from Capital Reserve to Capital Projects Fund	<u>\$ -0-</u>	(B1b)
Decreased by:		
On-Behalf TPAF Pension and Social Security	<u>\$ 10,420,912</u>	(B2a)
Assets Acquired Under Leases and Financed Purchases	<u>\$ -0-</u>	(B2b)
 Adjusted 22-23 General Fund Expenditures [(B)+(B1's)-(B2's)]	 <u>\$ 45,080,836</u>	 (B3)
 2% of Adjusted 2022-23 General Fund Expenditures [(B5) times .02]	 <u>\$ 901,617</u>	 (B4)
Enter Greater of (B4) or \$250,000	<u>\$ 901,617</u>	(B5)
Increased by: Allowable Adjustment	<u>\$ 202,451</u>	(K)
 Maximum Unassigned Fund Balance [(B5)+(K)]		 <u>\$ 1,104,068</u> (M)

**Section 2**

Total General Fund - Fund Balances @ 6/30/23	<u>\$ 19,778,870</u>	(C)
(Per ACFR Budgetary Comparison Schedule C-1)		
Decreased by:		
Year End Encumbrances	<u>\$ 700,906</u>	(C1)
Legally Restricted:		
Designated for Subsequent Year's Expenditures	<u>\$ -0-</u>	(C2)
Excess Surplus - Designated for Subsequent Year's Expenditures	<u>\$ 1,822,222</u>	(C3)
Other Restricted Fund Balances	<u>\$ 13,814,848</u>	(C4)
Assigned Fund Balance:		
Subsequent Year's Expenditures	<u>\$ 979,210</u>	(C5)
 Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]		 <u>\$ 2,461,684</u> (U1)

SOMERVILLE BOROUGH SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FISCAL YEAR ENDED JUNE 30, 2023  
(Continued)

**Section 3**

Restricted Fund Balance-Excess Surplus [(U1)-(M)] IF NEGATIVE, ENTER -0- \$ 1,357,617 (E)

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

Restricted Excess Surplus - Subsequent Year's Expenditures \$ 1,822,222 (C3)

Restricted Excess Surplus [(E)] \$ 1,357,616 (E)

Total [(C3)+(E)+(F)] \$ 3,179,838 (D)

**Detail of Allowable Adjustments**

Impact Aid \$ -0- (H)

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

Extraordinary Aid \$ 202,451 (J1)

Additional Nonpublic School Transportation Aid \$ -0- (J2)

Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)] \$ 202,451 (K)

**Detail of Other Restricted Fund Balance**

Statutory Restrictions \$ -0-

Approved Unspent Separate Proposal \$ -0-

Sale/Lease-Back Reserve \$ -0-

Capital Reserve \$ 10,765,219

Maintenance Reserve \$ 362,523

Emergency Reserve \$ -0-

Tuition Reserve \$ 2,339,277

Unemployment Compensation Reserve \$ 347,829

Other State/Governmental Mandated Reserve \$ -0-

Other Restricted Fund Balance not Noted Above \$ -0-

Total Other Restricted Fund Balance \$ 13,814,848

SOMERVILLE BOROUGH 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  
None
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 Findings/Recommendations  
There were no prior year findings or recommendations.