

**TOWNSHIP OF MONROE SCHOOL DISTRICT**

Monroe, New Jersey  
County of Middlesex

**Auditor's Management Report on Administrative Findings -  
Financial, Compliance and Performance  
Year Ended June 30, 2022**



**MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS  
FINANCIAL, COMPLIANCE AND PERFORMANCE**

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

Honorable President and Members  
of the Board of Education  
Township of Monroe School District  
County of Middlesex  
Monroe Township, NJ 08831

We have audited, in accordance with generally accepted audit standards and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Monroe Township School District in the County of Middlesex for the year ended June 30, 2022, and have issued our report thereon dated March 2, 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 report is intended for the information of the 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.

Respectfully Submitted,

HOLMAN FRENIA ALLISON, P.C.

Robert W. Allison  
Certified Public Accountant Public School  
Accountant, No. 897

Lakewood, New Jersey  
March 2, 2023

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**ADMINISTRATIVE FINDINGS -  
FINANCIAL, COMPLIANCE AND PERFORMANCE**

**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**

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

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

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Michael C. Gorski, CPA, PSA	Board Secretary/ School Business Administrator	\$ 750,000 (A)
Dayna Barnosky	Staff Accountant	\$ 750,000 (A)
Laura Allen	Assistant Business Administrator	\$ 750,000 (A)

(A) Selective Insurance

There is a Public Employee's Faithful Performance Blanket Position Bond.

**Insurance**

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.

**Tuition Charges**

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were less than estimated costs. The School District made a proper adjustment to the billings to sending districts for the decrease in per pupil cost in accordance with *N.J.A.C.6A:23A-17.1(f)3*.

**Financial Planning, Accounting and Reporting**

**Examination of Claims**

A sample examination of claims paid during the period under the review did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

### **Payroll Account**

The net salaries of sampled employees of the board were deposited in the Payroll Account. Employees' payroll deductions and employer's share of fringe benefits were deposited in the Payroll Agency Account.

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

Sampled salary withholdings were promptly remitted to the proper agencies, including health benefits premium amounts withheld due to the general fund.

Payrolls were delivered to the School Business Administrator/Board Secretary who then deposited with warrants in separate bank accounts for net payroll and withholdings.

### **Employee Position Control Roster**

A sample inquiry and subsequent review of the Position Control Roster found no inconsistencies between the payroll records, employee benefit records (e.g. pension reports and health benefit coverage reports), the general ledger accounts to where wages are posted (administrative versus instruction), and the Position Control Roster.

### **Reserve for Encumbrances and Accounts Payable**

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

### **Classification of Expenditures**

The coding of expenditures was tested for proper classification in accordance with *N.J.A.C. 6A:23 A-16.29(f)* as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of a sample of expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with *N.J.A.C. 6A:23A-8.3*. As a result of the procedures performed, a transaction error rate of 0% percent overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

### **Board Secretary's Records**

Our review of the financial and accounting records maintained by the board secretary were found to be in satisfactory condition.

### **Treasurer's Records**

Our review of the financial and accounting records maintained by the School Business Administrator were found to be in satisfactory condition.

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

The E.S.E.A. financial exhibits are contained within the Special Revenue Section of the ACFR. This section of the ACFR documents the financial position pertaining to the projects under Titles I and VI 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 (K-3) and Schedule B (K-4) 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.



### **T.P.A.F. Reimbursement**

Our audit procedures included a sample test of the biweekly reimbursements forms 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 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.

### **School Purchasing Programs**

#### **Contracts and Agreements Requiring Advertisement for Bids**

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 effective 2021-22.

The district board of education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the contract year. Where question arises as to whether any contract or agreement might result in violation of the statute, the solicitor's opinion should be sought before a commitment is made.

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

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

### **School Food Service**

#### *Public Health Emergency*

In accordance with the Governor's Declaration of Emergency pertaining to the public health emergency all Public, Charter, Non-Public schools were ordered to close effective as of March 18, 2020 for an undetermined period to limit the spread of the virus. As a result, School Food Authorities (SFA) were required to institute alternate procedures to provide meals to eligible students during the period of school closures. Governor Murphy's emergency declaration ended June 4, 2021; however, the United States Department of Agriculture's federal waiver continued through June 30, 2022. Food Service Agencies operated under this federal waiver.

As a result, School Food Authorities (SFAs) were required to provide meals in accordance with the regulations governing the National School Nutrition Seamless Summer Option (SSO). SFAs could also choose to participate in the National School Lunch Program utilizing standard counting and claiming practices.

SFAs were authorized to solicit and award emergency noncompetitive procurements and contracts with Food Service Management Companies in accordance with 2 CFR 200.320 and N.J.S.A.18A:18A-7. The SFAs were also authorized to submit contract modifications to their existing Cost Reimbursable or Fixed Price contracts as necessary to ensure the feeding of all children throughout the age of 18, as well as persons over 18 with disabilities as defined in the regulations.

SFAs were notified of the requirement to maintain and report separate meal count records and financial records of all applicable costs incurred in providing meals to all students during the emergency.

### **School Food Service (Continued)**

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 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.

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.

### **Student Body Activities**

Our review of the financial and accounting records for student activities indicated they were in satisfactory condition.

### **Application for State School Aid (ASSA)**

Our audit procedures included a sample 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 handicapped and low-income, and bilingual. We also performed a review on a sample basis of the School District's procedures related to its completion. The information on the ASSA was compared to the School District workpapers without exception. The information that was included on the workpapers was verified without exception. The results of our procedures are presented in the Schedule of Audited Enrollments

The School District maintained workpapers on the prescribed state forms of their equivalent.

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

### **Pupil Transportation**

Our audit procedures included a sample test of on roll status reported in 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 without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also included a sample of transportation contracts and purchases. Based on our sample, the School 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 sampling of transportation related purchases of goods and services.

### **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 audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, our procedures included a review of all prior year findings reported in the prior year's Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance. Corrective Action has been taken on all prior year findings.

**Office of Fiscal Accountability and Compliance (OFAC) Findings**

There were no Office of Fiscal Accountability and Compliance (OFAC) audit reports issued during the fiscal year ended June 30, 2022.

**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.

Respectfully Submitted,

HOLMAN FRENIA ALLISON, P.C.

Robert W. Allison  
Certified Public Accountant  
Public School Accountant, No. 897

Lakewood, New Jersey  
March 2, 2023

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**ADDITIONAL INFORMATION**

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**TOWNSHIP OF MONROE SCHOOL DISTRICT**  
**SCHEDULE OF AUDITED ENROLLMENTS**  
**APPLICATION FOR STATE SCHOOL-AID SUMMARY**  
**ENROLLMENT AS OF OCTOBER 15, 2021**

	2022-2023 Application for State School Aid						Sample for Verification						Private Schools for Disabled							
	Reported on A.S.S.A. On Roll		Workpapers		Errors		Reported on Selected from Workpapers		Registers Verified per		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools		Sample Verification		Sample Errors			
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared		
Half Day Preschool 3 Year Olds	13	-	13	-	-	-	13	-	13	-	-	-	-	-	-	-	-	-	-	
Half Day Preschool 4 Year Olds	16	-	16	-	-	-	16	-	16	-	-	-	-	-	-	-	-	-	-	
Half Day Kindergarten	276	-	276	-	-	-	276	-	276	-	-	-	-	-	-	-	-	-	-	
One	328	-	328	-	-	-	328	-	328	-	-	-	-	-	-	-	-	-	-	
Two	366	-	366	-	-	-	366	-	366	-	-	-	-	-	-	-	-	-	-	
Three	415	-	415	-	-	-	415	-	415	-	-	-	-	-	-	-	-	-	-	
Four	393	-	393	-	-	-	393	-	393	-	-	-	-	-	-	-	-	-	-	
Five	479	-	479	-	-	-	479	-	479	-	-	-	-	-	-	-	-	-	-	
Six	461	-	461	-	-	-	461	-	461	-	-	-	-	-	-	-	-	-	-	
Seven	515	-	515	-	-	-	515	-	515	-	-	-	-	-	-	-	-	-	-	
Eight	499	-	499	-	-	-	499	-	499	-	-	-	-	-	-	-	-	-	-	
Nine	565	-	565	-	-	-	565	-	565	-	-	-	-	-	-	-	-	-	-	
Ten	570	-	570	-	-	-	570	-	570	-	-	-	-	-	-	-	-	-	-	
Eleven	489	-	489	-	-	-	489	-	489	-	-	-	-	-	-	-	-	-	-	
Twelve	508	-	508	-	-	-	508	-	508	-	-	-	-	-	-	-	-	-	-	
Subtotal	5,893	-	5,893	-	-	-	5,893	-	5,893	-	-	-	-	-	-	-	-	-	-	
Special Ed - Elementary	361	-	361	-	-	-	361	-	361	-	-	-	-	-	-	-	-	-	-	
Special Ed - Middle School	228	10	228	10	-	-	228	10	228	10	-	-	-	-	-	-	-	-	-	
Special Ed - High School	371	2	371	2	-	-	371	2	371	2	-	-	-	-	-	-	-	-	-	
Subtotal	960	12	960	12	-	-	960	12	960	12	-	-	-	-	-	-	-	-	-	
Totals	6,853	12	6,853	12	-	-	6,853	12	6,853	12	-	-	-	-	-	-	-	-	-	
Percentage Error	0%		0%		0%		0%		0%		0%		0%		0%		0%		0%	

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

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.S.A as Low Income	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	Workpapers LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Kindergarten	2.0	2.0	-	1	1	-	-	-	-	-	-	-
One	17.0	17.0	-	8	8	-	1	1	-	1	1	-
Two	17.0	17.0	-	8	8	-	1	1	-	1	1	-
Three	12.0	12.0	-	6	6	-	1	1	-	1	1	-
Four	23.0	23.0	-	11	11	-	2	2	-	2	2	-
Five	22.0	22.0	-	10	10	-	-	-	-	-	-	-
Six	13.0	13.0	-	6	6	-	1	1	-	1	1	-
Seven	23.0	23.0	-	11	11	-	1	1	-	1	1	-
Eight	21.0	21.0	-	10	10	-	-	-	-	-	-	-
Nine	16.0	16.0	-	7	7	-	1	1	-	1	1	-
Ten	19.0	19.0	-	9	9	-	-	-	-	-	-	-
Eleven	25.0	25.0	-	13	13	-	-	-	-	-	-	-
Twelve	24.0	24.0	-	12	12	-	-	-	-	-	-	-
Subtotal	234.0	234.0	-	112	112	-	8	8	-	8	8	-
Special Ed - Elementary	56.0	56.0	-	27	27	-	5	5	-	4	4	-
Special Ed - Middle School	36.0	36.0	-	17	17	-	1	1	-	1	1	-
Special Ed - High School	39.0	39.0	-	19	19	-	-	-	-	-	-	-
Subtotal	131.0	131.0	-	63	63	-	6	6	-	5	5	-
Totals	365.0	365.0	-	175	175	-	14	14	-	13	13	-
Percentage Error	0.00%			0.00%			0.00%			0.00%		

**Transportation**

	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Tested	Verified	Errors
Reg. - Public Schools, col. 1	4,424	4,424	248	248	-
Reg - Sp Ed, col. 4	571	571	32	32	-
Transported - Non-Public, col. 3	-	-	-	-	-
AIL - Non Public	370	370	21	21	-
Special Ed Spec, col. 6	205	205	11	11	-
Totals	5,570	5,570	312	312	-
Percentage Error	0.00%				

3,788



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

	Resident LEP NOT Low Income				Sample for Verification		
	Reported on A.S.S.A as LEP Not Low Income	Reported on Workpapers LEP Not Low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors	
Half Day Kindergarten	8	8	-	6	6	-	
Full Day Kindergarten	1.0	1.0	-	1	1	-	
One	6.0	6.0	-	5	5	-	
Two	10.0	10.0	-	8	8	-	
Three	9.0	9.0	-	7	7	-	
Four	8.0	8.0	-	6	6	-	
Five	5.0	5.0	-	4	4	-	
Six	1.0	1.0	-	1	1	-	
Seven	2.0	2.0	-	2	2	-	
Eight	1.0	1.0	-	1	1	-	
Nine	2.0	2.0	-	2	2	-	
Ten	5.0	5.0	-	4	4	-	
Eleven	3.0	3.0	-	2	2	-	
Twelve	2.0	2.0	-	2	2	-	
Subtotal	63.00	63.00	-	51	51	-	
Special Ed - Elementary	12	12	-	9	9	-	
Special Ed - Middle School	4	4	-	3	3	-	
Special Ed - High School	4	4	-	3	3	-	
Subtotal	20	20	-	15	15	-	
Totals	83.00	83.00	-	66	66	-	
Percentage Error			0.00%			0.00%	

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## 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	\$ <u>154,786,706.37</u> (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	\$ <u>-</u> (B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$ <u>-</u> (B1b)
Transfer from General Fund to SRF for PreK-Regular	\$ <u>-</u> (B1c)
Transfer from General Fund to SRF for PreK-Inclusion	\$ <u>-</u> (B1d)
Decrease by:	
On-Behalf TPAF Pension & Social Security	\$ <u>27,412,856.56</u> (B2a)
Assets Acquired Under Capital Leases	\$ <u>1,760,726.00</u> (B2b)
Adjusted 2021-2022 General Fund Expenditures [(B)+(B1s)-(B2s)]	\$ <u><u>125,613,123.81</u></u> (B3)
4% of Adjusted 2021-2022 General Fund Expenditures [(B3) times .04]	\$ <u>5,024,525.00</u> (B4)
Enter Greater of (B4) or \$250,000	\$ <u>5,024,525.00</u> (B5)
Increased by: Allowable Adjustment *	\$ <u>838,177.00</u> (K)
Maximum Unassigned Fund Balance [(B5)+(K)]	\$ <u><u>5,862,702.00</u></u> (M)

#### SECTION 2

Total General Fund - Fund Balances @ 6/30/2022 (Per ACFR Budgetary Comparison Schedule C-1)	\$ <u>14,334,685.70</u> (C)
Decreased by:	
Year-End Encumbrances	\$ <u>256,233.04</u> (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ <u>-</u> (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ <u>4,425,560.19</u> (C3)
Other Restricted Fund Balances ****	\$ <u>425,850.82</u> (C4)
Assigned Fund Balance - Designated for Subsequent Year's Expenditures	\$ <u>2,330,570.00</u> (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$ <u><u>6,896,471.65</u></u> (U1)

**REGULAR DISTRICT (continued):**

**SECTION 3**

Restricted Fund Balance - Excess Surplus \*\*\* [(U1)-(M)] IF NEGATIVE ENTER -0-] \$ 1,033,769.65 (E)

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

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures \*\* \$ 4,425,560.19 (C3)  
Reserved Excess Surplus \*\*\* [(E)] \$ 1,033,769.65 (E)  
Total Excess Surplus [(C3)+(E)] \$ 5,459,329.84 (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) Line H represents the amount of Impact Aid received by the district during 2020-21. This amount is obtained from the line entitled "Federal Sources: Impact Aid" on the Comparative Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Exhibit C-1a). This amount is reported net of any amount transferred to Impact Aid general fund reserve or Impact Aid capital fund reserve.

(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.

(J5) Maintenance of Equity Aid and State Military Impact Aid received July 2022

**Detail of Allowable Adjustments**

Impact Aid	\$ <u>-</u>	(H)
Sale & Lease-back	\$ <u>-</u>	(I)
Extraordinary Aid	\$ <u>739,287.00</u>	(J1)
Additional Nonpublic School Transportation Aid	\$ <u>98,890.00</u>	(J2)
Current Year School Bus Advertising Revenue Recognized	\$ <u>-</u>	(J3)
Family Crisis Transportation Aid	\$ <u>-</u>	(J4)
Maintenance of Equity Aid and State Military Impact Aid received July 2022	\$ <u>-</u>	(J5)
Total Adjustments [(H)+(I)+J1)+(J2)+(J3)+(J4)+(J5)]	\$ <u><u>838,177.00</u></u>	(K)

\*\* This amount represents the June 30, 2022 Excess Surplus (C3 above) and must be included in the Audit Summary Line 90031.

\*\*\* Amounts must agree to the June 30, 2022 ACFR and must agree to Audit Summary Line 90031.

\*\*\*\* Amount for Other Restricted 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 another type of government, such as the judicial branch of government, must have departmental approval. District requests should be submitted to the Division of Administration and Finance prior to September 30.

**REGULAR DISTRICT (continued):**

**Detail of Other Restricted Fund Balance**

**Statutory Restrictions:**

Approved Unspent Separate Proposal	\$ -
Sale/Lease-Back Reserve	-
Capital Reserve	22,052.00
Maintenance Reserve	-
Emergency Reserve	-
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 (Sections 8002 and 8003)	-
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	-
Other State/Government Mandated Reserve	-
Reserve for Unemployment Fund	403,798.82
[Other Restricted Fund Balance Not Noted Above] ****	-
Total Other Restricted Fund Balance	\$ 425,850.82 (C4)

**TOWNSHIP OF MONROE SCHOOL DISTRICT  
AUDIT RECOMMENDATIONS SUMMARY  
YEAR ENDED JUNE 30, 2022**

**SCHOOL DISTRICT**

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

None

3. School Purchasing Programs

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. Miscellaneous

None

10. Status of Prior Year Audit Findings/Recommendations

There was no prior year findings.