

**FRANKLIN TOWNSHIP BOARD OF EDUCATION
52 ASBURY-BROADWAY ROAD
WASHINGTON, NEW JERSEY 07882**

DATE: February 2, 2021

TIME: 7:00 P.M.

AGENDA ITEMS - REGULAR MEETING

1. Call to order

TIME IN: _____

SUNSHINE LAW STATEMENT: Advance notice of this meeting was published in the Express Times and the Star Ledger on January 14, 2021, inclusive of information on virtual attendance. These were legal public notices. Notice of this meeting was also posted at the Franklin Township Municipal Building, the Franklin Township School, and on the Franklin Township School website. Advance notice of the district's audit hearing was also published in the Express Times on January 28, 2021, inclusive of information on virtual attendance. This was a legal public notice. Notice was also provided to the Star Leger and posted at the Franklin Township Municipal Building, the Franklin Township School, and on the Franklin Township School website.

2. Flag Salute and Moment of Silence

3. Roll Call

☐ Mrs. Hansen

☐ Mrs. Butler

☐ Mrs. Hart

☐ Mr. DiGilio

☐ Mrs. Matlock

☐ Mr. Klus

☐ Mrs. Ames

☐ Mr. Hansen

☐ Mrs. Sbriscia

4. Virtual Meeting Guidelines:

The public has two opportunities to provide comments, during this meeting. This can be done in-person, virtually, or by forwarding comments in written or email form to the Board office at least 48 hours in advance of the meeting. Comments are limited to a maximum of 5 minutes. Anyone commenting virtually will be required to exhibit the same level of appropriateness as one attending the meeting in-person. When not commenting, all members of the public attending virtually must utilize the system's mute function. The Board reserves the right to mute any individual acting inappropriately and/or any individual whose transmission is causing audio problems.

5. Approval of Minutes:

**5.1. Motion to approve the minutes of the Regular Meeting of January 20, 2021.
(Attachment A1)**

(Motion____ Second____ / Yes____ No ____ Abstain ____)

**5.2. Motion to approve and make public the executive session minutes of the
Regular Meeting of January 20, 2021. (Attachment A2)**

(Motion____ Second____ / Yes____ No ____ Abstain ____)

6. Correspondence: None

7. **Public Input on Agenda Items** – Anyone addressing the Board must state their name, prior to speaking.

8. **Public Hearing of Comprehensive Annual Financial Report/Audit 2019-2020**

9. **Work Session**

Program, Curriculum, and Instruction –

- QSAC update

Finance/Budget –

- State Aid for 2021-2022 – Per a recent update from NJASBO, the State of NJ has not issued a definitive statement regarding funding for 2021-2022, as it relates to the phase in of S-2 (elimination of hold harmless provision). The implication is that we could, potentially see a modification to this.
- Approval of Form #379 – Contract extension for Food Service Management Company – additional renewal year offered without need for RFP via Executive Order, per the COVID-19 pandemic.
- Approval of Form #18CR-SSO / Emergency Food Service Management Company Breakfast Cost Reimbursement Contract – Authorizes Food Service Management Company to oversee breakfast program.
- Preliminary 2021-2022 budget information – appropriations
- Procurement Review of the Cafeteria Program – Corrective action plan indicating that the school will use Form #330 or equivalent for review of Food Service Management Company.

Personnel/Negotiations –

- Superintendent's Evaluation Calendar for 2020-2021 School Year
(Attachment A3)

Legislation –

- S3349 – If approved, this bill would provide full funding of extraordinary aid, phased in over a period of three years: Year 1=65%, Year 2=80%, Year 3=100%

Board –

- Code of Ethics and Oath of Office forms need to be turned in to Tim Duryea, if not done already.

10. **Financial Reports:**

10.1. Motion to approve the line item transfers and reclassifications, as recommended by the Chief School Administrator:

Transfers:

<u>Date</u>	<u>Source Account/Title</u>	<u>Target Account/Title</u>	<u>Comments</u>	<u>Amount</u>
01/21/21	11-230-100-101-000-000 SALARY - BSI	11-110-100-101-009-000 SALARY - K TEACHER	BSI Sal to K Sal	3,000.00
01/21/21	11-230-100-101-000-000 SALARY - BSI	11-120-100-101-059-000 SALARY - GR 5 HOME RM	BSI Sal to 1-5 Sal	9,000.00
01/21/21	11-000-217-100-000-000 SALARIES	11-120-100-101-049-000 SALARY - GRADE 4	Extra Svcs Sal to 1-5 Sal	6,000.00
01/21/21	11-000-240-610-000-000 SUPPLIES	11-000-240-105-000-000 SALARY - SCHOOL SEC	Schl Sec Supl to Schl Sec Sal	75.00

(Motion ____ Second ____ / Yes ____ No ____ Abstain ____)

10.2. Motion to approve Payroll and Payroll Agency/FICA as follows:

January, 2021 <i>Net Payroll</i>	\$167,723.95
January, 2021 <i>Agency and Board Share FICA</i>	\$120,828.55
<i>TOTAL PAYROLL January, 2021</i>	\$288,552.50

ROLL CALL

(Motion ____ Second ____)

☐ Mr. Hansen ☐ Mrs. Hart ☐ Mrs. Sbriscia ☐ Mr. Klus ☐ Mr. DiGilio
☐ Mrs. Butler ☐ Mrs. Matlock ☐ Mrs. Ames ☐ Mrs. Hansen

11. Public Input, Prior to Board Action - Anyone addressing the Board must state their name, prior to speaking.

12. Action Items:

12.1. Motion to approve the following block of Program, Curriculum and Instruction-related items, as recommended by the Chief School Administrator:

12.1.1. Approve the Franklin Township School District's request to undergo NJQSAC monitoring during the 2020-2021 school year. The Board recognizes its desire to opt into NJQSAC monitoring, even though the district is not required to do so, as the district was considered a high-performing district during the 2017-2018 comprehensive NJQSAC review, per the provisions of A-4975.

ROLL CALL

(Motion ____ Second ____)

☐ Mr. Hansen ☐ Mrs. Hart ☐ Mrs. Sbriscia ☐ Mr. Klus ☐ Mr. DiGilio
☐ Mrs. Butler ☐ Mrs. Matlock ☐ Mrs. Ames ☐ Mrs. Hansen

12.2. Motion to approve the following block of Finance-related items, as recommended by the Chief School Administrator:

12.2.1. Approve the Corrective Action Plan for the district's food service program, addressing the Procurement Review recommendation to utilize Form 330 or equivalent to evaluate the Food Service Management Company. **(Attachment A4)**

12.2.2. Approve Form #18CR-SSO, Emergency SSO Food Service Management Company Breakfast Cost Reimbursable Contract for School Year 2020-2021. **(Attachment A5)**

12.2.3. Approve Form #379 – School Food Authority (SFA) Guide to USDA Covid 19: Child Nutrition Response #71, requesting one year extension of current FSMC contract. **(Attachment A6)**

12.2.4. Approve Waiver of Requirements for the Special Education Medicaid Initiative program (SEMI) for the 2021-2022 school year, due to the low number of students within the Franklin Township School District that would be eligible for participation in

the program. Franklin Township's Medicaig-Eligible/Special Education Student Count is 6, well below the 40 student benchmark required for the approval of said waiver.

12.2.5. Accept the June 30, 2020 Comprehensive Annual Financial Report (CAFR) as prepared by BKC Certified Public Accountants, PC, School Board Auditor. **(Attachment A7)**

12.2.6. Approve the district Audit Recommendations and the Corrective Action Plan for FY'20: - No recommendations **(Attachment A8)**

ROLL CALL

(Motion ____ Second ____)

<input type="checkbox"/> Mr. Hansen	<input type="checkbox"/> Mrs. Hart	<input type="checkbox"/> Mrs. Sbriscia	<input type="checkbox"/> Mr. Klus	<input type="checkbox"/> Mr. DiGilio
<input type="checkbox"/> Mrs. Butler	<input type="checkbox"/> Mrs. Matlock		<input type="checkbox"/> Mrs. Ames	<input type="checkbox"/> Mrs. Hansen

12.3. Motion to approve the following block of Personnel-related items, as recommended by the Chief School Administrator:

12.3.1. Approve the following individuals to serve as instructors for the district's after-school programs, for the programs and compensation noted for each:

Pamela Fellner – Battle of the Minds – 9 sessions at \$50/each for a total of \$450.00 (February)

Leslie DaSilva – Battle of the Books – 10 sessions at \$50/each for a total of \$500.00 (March-May)

Michael Micucci – Chess Club/Tournament – 10 sessions at \$50/each for a total of \$500 (February-April)

ROLL CALL

(Motion ____ Second ____)

<input type="checkbox"/> Mr. Hansen	<input type="checkbox"/> Mrs. Hart	<input type="checkbox"/> Mrs. Sbriscia	<input type="checkbox"/> Mr. Klus	<input type="checkbox"/> Mr. DiGilio
<input type="checkbox"/> Mrs. Butler	<input type="checkbox"/> Mrs. Matlock		<input type="checkbox"/> Mrs. Ames	<input type="checkbox"/> Mrs. Hansen

13. Motion to adjourn the meeting.

(Motion ____ Second ____ / Yes ____ No ____ Abstain ____)

Meeting adjourned at _____.



Franklin Township Board of Education
County of Warren

Audit Synopsis
July 1, 2019 – June 30, 2020

FRANKLIN TOWNSHIP SCHOOL DISTRICT
Statement of Net Position
June 30, 2020

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	\$ 881,379	\$ 17,213	\$ 898,592
Due from other funds, net	1,908	-	1,908
Receivables, net	110,474	10,134	120,608
Inventory	-	3,642	3,642
Restricted assets			
Capital reserve - cash	712,035	-	712,035
Emergency reserve - cash	80,445	-	80,445
Maintenance reserve - cash	292,213	-	292,213
Capital assets, net			
Land	180,000	-	180,000
Construction in progress	2,000	-	2,000
Other capital assets, net of depreciation	3,052,655	541	3,053,196
Total assets	<u>5,313,109</u>	<u>31,530</u>	<u>5,344,639</u>
Deferred outflows of resources			
Deferred amount on pension activity	<u>322,595</u>	<u>-</u>	<u>322,595</u>
Liabilities			
Accounts payable	13,884	4,535	18,419
Accrued interest	4,240	-	4,240
Unearned revenue	-	3,956	3,956
Long-term liabilities			
Due within one year	193,941	-	193,941
Due beyond one year	1,358,905	-	1,358,905
Total liabilities	<u>1,570,970</u>	<u>8,491</u>	<u>1,579,461</u>
Deferred inflows of resources			
Deferred amount on pension liability	<u>790,022</u>	<u>-</u>	<u>790,022</u>
Net position			
Net investment in capital assets	3,049,655	541	3,050,196
Restricted for			
Capital reserve	712,035	-	712,035
Emergency reserve	80,445	-	80,445
Maintenance reserve	292,213	-	292,213
Unrestricted	<u>(859,636)</u>	<u>22,498</u>	<u>(837,138)</u>
Total net position	<u>\$ 3,274,712</u>	<u>\$ 23,039</u>	<u>\$ 3,297,751</u>

See accompanying notes to financial statements.

FRANKLIN TOWNSHIP SCHOOL DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2020

Functions/Programs	Direct Expenses	Indirect Expenses Allocation	Program Revenues			Net (Expense) Revenue & Changes in Net Position		
			Charges for Services	Operating Grants & Contribution	Capital Grants & Contribution	Governmental Activities	Business-Type Activities	Total
Governmental activities								
Instruction								
Regular	\$ 1,333,313	\$ 1,391,445	\$ 44,113	\$ 13,514	\$ -	\$ (2,667,131)	\$ -	\$ (2,667,131)
Special education	476,208	433,729	-	-	-	(909,937)	-	(909,937)
Other special education	124,001	123,616	-	23,686	-	(223,931)	-	(223,931)
Other instruction	31,054	(19,924)	-	-	-	(11,130)	-	(11,130)
Support services								
Tuition	2,860	-	-	-	-	(2,860)	-	(2,860)
Students & instruction related services	664,352	463,613	-	58,209	-	(1,069,756)	-	(1,069,756)
General & business administration services	330,282	260,889	-	-	-	(591,171)	-	(591,171)
School administration services	59,236	2,337	-	-	-	(61,573)	-	(61,573)
Plant operations & maintenance	356,041	76,788	-	-	-	(432,829)	-	(432,829)
Pupil transportation	146,087	-	-	-	-	(146,087)	-	(146,087)
Interest on long-term debt	18,007	-	-	-	-	(18,007)	-	(18,007)
Total governmental activities	3,541,441	2,732,493	44,113	95,409	-	(6,134,412)	-	(6,134,412)
Business-type activities								
Food service	58,277	-	23,294	21,476	-	-	(11,507)	(11,507)
Child care program	51,024	-	50,168	-	-	-	(856)	(856)
Total business-type activities	109,301	-	73,462	21,476	-	-	(12,363)	(12,363)
Total primary government	\$ 3,650,742	\$ 2,732,493	\$ 119,575	\$ 116,885	\$ -	(6,134,412)	(12,363)	(6,146,775)
General revenues, special items and transfers								
Property taxes levied for general purposes						3,769,466	-	3,769,466
Property taxes levied for debt service						203,500	-	203,500
Federal and state aid not restricted						2,553,922	-	2,553,922
Investment earnings						20,116	117	20,233
Miscellaneous income						2,911	50	2,961
Transfer in (out)						(11,104)	11,104	-
Total general revenues, special items and transfers						6,538,811	11,271	6,550,082
Change in net position						404,399	(1,092)	403,307
Net position - beginning						2,870,313	24,131	2,894,444
Net position - ending						\$ 3,274,712	\$ 23,039	\$ 3,297,751

See accompanying notes to financial statements.

FRANKLIN TOWNSHIP SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2020

	General Fund	Special Revenue Fund	Capital Project Fund	Debt Service Fund	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 881,379	\$ -	\$ -	\$ -	\$ 881,379
Due from other funds	10,095	-	-	-	10,095
Receivables from other governments					
Local	13,904	-	-	-	13,904
State	87,749	-	-	-	87,749
Federal	-	8,187	-	-	8,187
Other accounts receivable	634	-	-	-	634
Restricted cash and cash equivalents	1,084,693	-	-	-	1,084,693
Total assets	<u>\$ 2,078,454</u>	<u>\$ 8,187</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,086,641</u>
Liabilities and fund balances					
Liabilities					
Due to other funds	\$ -	\$ 8,187	\$ -	\$ -	\$ 8,187
Accounts payable	13,884	-	-	-	13,884
Total liabilities	<u>13,884</u>	<u>8,187</u>	<u>-</u>	<u>-</u>	<u>22,071</u>

See accompanying notes to financial statements.

FRANKLIN TOWNSHIP SCHOOL DISTRICT
Governmental Funds
Balance Sheet (continued)
June 30, 2020

	General Fund	Special Revenue Fund	Capital Project Fund	Debt Service Fund	Total Governmental Funds
Liabilities and fund balances					
Fund balances					
Restricted fund balance					
Excess surplus - designated for subsequent year's expenditures	\$ 209,397	\$ -	\$ -	\$ -	\$ 209,397
Excess surplus - current year	269,316	-	-	-	269,316
Capital reserve	712,035	-	-	-	712,035
Emergency reserve	80,445	-	-	-	80,445
Maintenance reserve	292,213	-	-	-	292,213
Committed fund balance					
Encumbrances	145,274	-	-	-	145,274
Assigned fund balance					
Designated for subsequent year's expenditures	91,181	-	-	-	91,181
Unassigned fund balance	264,709	-	-	-	264,709
Total fund balances	<u>2,064,570</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,064,570</u>
Total liabilities and fund balances	<u>\$ 2,078,454</u>	<u>\$ 8,187</u>	<u>\$ -</u>	<u>\$ -</u>	

Amounts reported for governmental activities in the
Statement of Net Position (A-1) are different because:

Capital assets used in government activities are not financial resources
and therefore are not reported in the funds. The cost of the assets
are \$5,956,148 and the accumulated depreciation is \$2,721,493. 3,234,655

Deferred outflows and inflows of resources related to pensions are
applicable to future periods and, therefore, are not reported in the funds. (467,427)

Long-term liabilities, including bonds payable and compensated absences
are not due and payable in the current period and therefore are not reported
as liabilities in the funds. (1,552,846)

Interest on long-term debt is not accrued in governmental funds, but rather
is recognized as an expenditure when due. (4,240)

Total net position of governmental activities \$ 3,274,712

See accompanying notes to financial statements.

FRANKLIN TOWNSHIP SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2020

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
Revenues					
Local sources					
Local tax levy	\$ 3,769,466	\$ -	\$ -	\$ 203,500	\$ 3,972,966
Tuition charges					
Individuals	15,401	-	-	-	15,401
Other sources	28,712	-	-	-	28,712
Interest on investments	20,116	-	-	-	20,116
Miscellaneous	2,911	2,385	-	-	5,296
Total local sources	3,836,606	2,385	-	203,500	4,042,491
State sources	1,520,781	-	-	-	1,520,781
Federal sources	-	93,024	-	-	93,024
Total revenues	5,357,387	95,409	-	203,500	5,656,296
Expenditures					
Current					
Instructional					
Regular instruction	1,319,799	13,514	-	-	1,333,313
Special education instruction	476,208	-	-	-	476,208
Other special instruction	100,315	23,686	-	-	124,001
Other instruction	31,054	-	-	-	31,054
Support service & undistributed costs					
Tuition	2,860	-	-	-	2,860
Student & instruction related services	610,595	53,757	-	-	664,352
General & business administrative services	330,282	-	-	-	330,282
School administrative services	59,236	-	-	-	59,236
Plant operations & maintenance	356,041	-	-	-	356,041
Pupil transportation	146,087	-	-	-	146,087
Unallocated benefits	1,612,527	2,452	-	-	1,614,979

See accompanying notes to financial statements.

FRANKLIN TOWNSHIP SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances (continued)
For the Fiscal Year Ended June 30, 2020

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
Expenditures (cont'd)					
Capital outlay	\$ 36,159	\$ 2,000	\$ -	\$ -	\$ 38,159
Debt service					
Principal	-	-	-	185,000	185,000
Interest & other charges	12,687	-	-	18,500	31,187
Total expenditures	<u>5,093,850</u>	<u>95,409</u>	<u>-</u>	<u>203,500</u>	<u>5,392,759</u>
Excess (deficit) of revenues over (under) expenditures	<u>263,537</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>263,537</u>
Other financing sources (uses)					
Transfer in (out)	<u>(11,104)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,104)</u>
Total other financing sources (uses)	<u>(11,104)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,104)</u>
Net change in fund balance	252,433	-	-	-	252,433
Fund balances, July 1	<u>1,812,137</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,812,137</u>
Fund balances, June 30	<u>\$ 2,064,570</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,064,570</u>

See accompanying notes to financial statements.



June 30, 2020 Summary of Audit

Recommendations:

1. Administrative Procedures:
None
2. Financial Planning, Accounting and Reporting:
None
3. School Purchasing Programs:
None
4. School Food Services:
None
5. Student Body Activities:
None
6. Application for State Aid:
None
7. Pupil Transportation:
None
8. Facilities and Capital Assets:
None
9. Miscellaneous:
None
10. Follow-up to Prior Year Findings:
None

Recommendations: The 2019-2020 audit contained no recommendations by the auditor, consequently, there are no explanations of the recommendations, nor corrective action measures needed.

RECOMMENDATIONS:

No recommendations have been developed as a result of this audit.

STATUS OF PRIOR YEAR'S AUDIT FINDINGS/RECOMMENDATIONS

There were no prior year audit recommendations. (2018-2019)

SECTION III - REPORTING
CHAPTER 7 - SYNOPSIS AND CORRECTIVE ACTION PLAN

CORRECTIVE ACTION PLAN

NAME OF SCHOOL	FRANKLIN TOWNSHIP SCHOOL	COUNTY	WARREN
TYPE OF AUDIT	ANNUAL AUDIT		
DATE OF BOARD MEETING	February 2, 2021		
CONTACT PERSON	Tim Duryea		
TELEPHONE NUMBER	(908) 689-2958 x 403		

RECOMMENDATION NUMBER	CORRECTION ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
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None

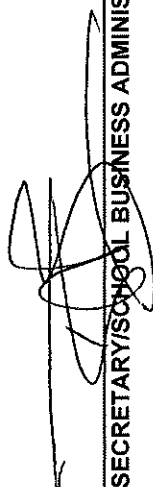
NA

NA

NA

NA

Watt Faldner 1/29/21
 CHIEF SCHOOL ADMINISTRATOR DATE


 BOARD SECRETARY/SCHOOL BUSINESS ADMINISTRATOR

1/29/21
 DATE

A8