

**STATE OF NEW JERSEY
DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
P.O. BOX 500
TRENTON, NEW JERSEY 08625-0500**

**REVIEW OF THE APPLICATION FOR STATE SCHOOL AID
REVIEW OF THE DISTRICT REPORT OF TRANSPORTED RESIDENT
STUDENTS
AS OF OCTOBER 13, 2017**

**REVIEW OF EXTRAORDINARY AID FOR SPECIAL EDUCATION COSTS – FY
2017-2018**

OFAC CASE # SAAU-09-19

**BYRAM BOARD OF EDUCATION
SUSSEX COUNTY
12 MANSFIELD DRIVE
STANHOPE, NEW JERSEY 07874**

**BYRAM BOARD OF EDUCATION
SUSSEX COUNTY
REVIEW OF THE APPLICATION FOR STATE SCHOOL AID
REVIEW OF THE DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS
AS OF OCTOBER 13, 2017
REVIEW OF EXTRAORDINARY AID FOR SPECIAL EDUCATION – FY 2017-2018
OFAC CASE# SAAU-09-19**

SCOPE

The review verified students on roll listed on the October 13, 2017 Application for State School Aid (ASSA) with the district's New Jersey School Registers. The review verified the district's enrollment counts for regular and special education students. Total enrollment counts were verified for On Roll Full and Shared Time, Sent Full and Shared Time, Received Full Time, Sent to Regional Day Schools and Sent to Private Schools for Students with Disabilities. Low Income Enrollment, LEP Students, County Special Services Students, and other appropriate categories as reported on the ASSA were verified.

The review also verified the data supporting transportation services provided to students as reported on the District Report of Transported Resident Students (DRTRS) as of October 13, 2017.

FINDINGS

On Roll Full Time

The district reported 843 students, the department verified 839, for a difference of four students. See Exhibit A.

Sent Full Time

The district reported four students, which the department verified. See Exhibit A.

Received Full Time

The district reported 13 students, which the department verified. See Exhibit A.

Sent to Private Schools for Students with Disabilities

The district reported one student, which the department verified. See Exhibit A.

Charter Students

The district reported nine students, which the department verified. See Exhibit A.

Summary of Resident Enrollment

As a result of the above, the OFAC determined that the district reported a total of 844 Resident Students. OFAC verified 841, for a difference of three students.

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Low Income Enrollment

The district reported 61 students, the department verified 56 low income students. The district was unable to provide the lunch applications or *current* low income direct certifications for five students reported by the district. See Exhibit A.

LEP Students

The district reported two LEP resident students; both Not Low Income LEP students; which the department verified. See Exhibit A.

Transported Students-Regular Education

The district reported 618 students; which the department verified. See Exhibit B.

Transported Students-Special education

The district reported 61 students; which the department verified. See Exhibit B.

CONCLUSION

In accordance with the language contained in the New Jersey State annual budget for FY 2017-2018, the full amount of formula aid was not included in state aid payments to the district. The formula calculations were used to calculate Reduced Formula Aid totaling \$3,798,943. By restating the formula calculations based on the OFAC audit adjustments, the district's Additional Formula Aid decreased to \$3,796,144. A total state aid decrease was identified totaling \$2,799.

EXTRAORDINARY AID APPLICATION FY 2017-2018

The district filed a FY 2017-2018 Application for Special Education Extraordinary Aid for five students. The itemized student costs exceeding the predefined thresholds of \$40,000, or \$55,000 as applicable for the students were reported as \$136,412, which was the basis for the Extraordinary Aid calculation totaling \$68,636.

The OFAC verified eligible costs exceeding \$40,000 for Category 1 and 2 students or \$55,000 for Category 3 students. The audit noted no adjustments to Extraordinary Aid as submitted.

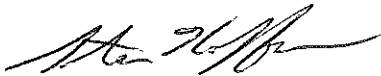
**BYRAM BOARD OF EDUCATION
SUSSEX COUNTY
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REVIEW OF THE DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS
AS OF OCTOBER 13, 2017
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RECOMMENDATIONS

The Office of Fiscal Accountability and Compliance recommends that:

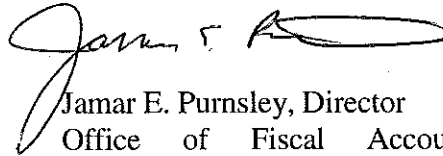
1. The district maintain ASSA workpapers which reconcile to every grade level, special education category and Low-Income status reported on the ASSA.
2. The district no longer use direct certification carryover data when determining low income status.

Submitted by:



Steven Hoffmann, Director
State Aid Audit Unit

Approved by:



Jamar E. Purnsley, Director
Office of Fiscal Accountability and
Compliance

Byram Board of Education
Application for State School Aid
As of October 13, 2017

| Grades | On Roll Full Time | | | On Roll Shared Time | | |
|------------------------|-------------------|--------------|--------------|---------------------|----------|------------|
| | Reported | Verified | Difference | Reported | Verified | Difference |
| Half Day Preschool 3yr | 5.0 | 4.0 | (1.0) | - | - | - |
| Half Day Preschool 4yr | 7.0 | 7.0 | - | - | - | - |
| Full Day Kindergarten | 66.0 | 67.0 | 1.0 | - | - | - |
| One | 72.0 | 72.0 | - | - | - | - |
| Two | 84.0 | 84.0 | - | - | - | - |
| Three | 61.0 | 61.0 | - | - | - | - |
| Four | 63.0 | 62.0 | (1.0) | - | - | - |
| Five | 57.0 | 57.0 | - | - | - | - |
| Six | 106.0 | 104.0 | (2.0) | - | - | - |
| Seven | 74.0 | 74.0 | - | - | - | - |
| Eight | 86.0 | 86.0 | - | - | - | - |
| Nine | - | - | - | - | - | - |
| Ten | - | - | - | - | - | - |
| Eleven | - | - | - | - | - | - |
| Twelve | - | - | - | - | - | - |
| Adult High School | - | - | - | - | - | - |
| Subtotal | 681.0 | 678.0 | (3.0) | - | - | - |
| Spec Educ Elementary | 106.0 | 105.0 | (1.0) | - | - | - |
| Spec Educ Middle | 56.0 | 56.0 | - | - | - | - |
| Spec Educ High | - | - | - | - | - | - |
| Subtotal | 162.0 | 161.0 | (1.0) | - | - | - |
| Totals | 843.0 | 839.0 | (4.0) | - | - | - |

Byram Board of Education
Application for State School Aid
As of October 13, 2017

| Grades | Sent Full Time | | | Sent Shared Time | | |
|------------------------|----------------|------------|------------|------------------|----------|------------|
| | Reported | Verified | Difference | Reported | Verified | Difference |
| Full Day Preschool 3yr | - | - | - | - | - | - |
| Full Day Preschool 4yr | - | - | - | - | - | - |
| Full Day Kindergarten | 1.0 | 1.0 | - | - | - | - |
| One | - | - | - | - | - | - |
| Two | - | - | - | - | - | - |
| Three | - | - | - | - | - | - |
| Four | - | - | - | - | - | - |
| Five | - | - | - | - | - | - |
| Six | - | - | - | - | - | - |
| Seven | - | - | - | - | - | - |
| Eight | 1.0 | 1.0 | - | - | - | - |
| Nine | - | - | - | - | - | - |
| Ten | - | - | - | - | - | - |
| Eleven | - | - | - | - | - | - |
| Twelve | - | - | - | - | - | - |
| Subtotal | 2.0 | 2.0 | - | - | - | - |
| Spec Educ Elementary | 2.0 | 2.0 | - | - | - | - |
| Spec Educ Middle | - | - | - | - | - | - |
| Spec Educ High | - | - | - | - | - | - |
| Subtotal | 2.0 | 2.0 | - | - | - | - |
| Co Voc | - | - | - | - | - | - |
| Totals | 4.0 | 4.0 | - | - | - | - |

**Byram Board of Education
 Application for State School Aid
 As of October 13, 2017**

| Grades | Received Full Time | | | Received Shared Time | | |
|------------------------|--------------------|-------------|------------|----------------------|----------|------------|
| | Reported | Verified | Difference | Reported | Verified | Difference |
| Half Day Preschool 3yr | 5.0 | 5.0 | - | - | - | - |
| Half Day Preschool 4yr | 7.0 | 7.0 | - | - | - | - |
| Full Day Preschool 4yr | - | - | - | - | - | - |
| Full Day Kindergarten | - | - | - | - | - | - |
| One | - | - | - | - | - | - |
| Two | - | - | - | - | - | - |
| Three | - | - | - | - | - | - |
| Four | - | - | - | - | - | - |
| Five | - | - | - | - | - | - |
| Six | - | - | - | - | - | - |
| Seven | - | - | - | - | - | - |
| Eight | - | - | - | - | - | - |
| Nine | - | - | - | - | - | - |
| Ten | - | - | - | - | - | - |
| Eleven | - | - | - | - | - | - |
| Twelve | - | - | - | - | - | - |
| Subtotal | 12.0 | 12.0 | - | - | - | - |
| Spec Educ Elementary | 1.0 | 1.0 | - | - | - | - |
| Spec Educ Middle | - | - | - | - | - | - |
| Spec Educ High | - | - | - | - | - | - |
| Subtotal | 1.0 | 1.0 | - | - | - | - |
| Totals | 13.0 | 13.0 | - | - | - | - |

Byram Board of Education
Application for State School Aid
As of October 13, 2017

| Grades | Sent to Regional Day Schools | | | Private Schools for Disabled | | |
|------------------------|------------------------------|----------|------------|------------------------------|----------|------------|
| | Reported | Verified | Difference | Reported | Verified | Difference |
| Half Day Preschool 3yr | - | - | - | - | - | - |
| Half Day Preschool 4yr | - | - | - | - | - | - |
| Full Day Preschool 4yr | - | - | - | - | - | - |
| Full Day Kindergarten | - | - | - | - | - | - |
| One | - | - | - | - | - | - |
| Two | - | - | - | - | - | - |
| Three | - | - | - | - | - | - |
| Four | - | - | - | - | - | - |
| Five | - | - | - | - | - | - |
| Six | - | - | - | - | - | - |
| Seven | - | - | - | - | - | - |
| Eight | - | - | - | - | - | - |
| Nine | - | - | - | - | - | - |
| Ten | - | - | - | - | - | - |
| Eleven | - | - | - | - | - | - |
| Twelve | - | - | - | - | - | - |
| Subtotal | - | - | - | - | - | - |
| Spec Educ Elementary | - | - | - | 1.0 | 1.0 | - |
| Spec Educ Middle | - | - | - | - | - | - |
| Spec Educ High | - | - | - | - | - | - |
| Subtotal | - | - | - | 1.0 | 1.0 | - |
| Totals | - | - | - | 1.0 | 1.0 | - |

Byram Board of Education
Application for State School Aid
As of October 13, 2017

| Grades | Charter Students | | | Resident Students | | |
|-----------------------|------------------|------------|------------|-------------------|--------------|--------------|
| | Reported | Verified | Difference | Reported | Verified | Difference |
| Full Day Kindergarten | 1.0 | 1.0 | - | 68.0 | 69.0 | 1.0 |
| One | 1.0 | 1.0 | - | 73.0 | 73.0 | - |
| Two | 1.0 | 1.0 | - | 85.0 | 85.0 | - |
| Three | 2.0 | 2.0 | - | 63.0 | 63.0 | - |
| Four | 1.0 | 1.0 | - | 64.0 | 63.0 | (1.0) |
| Five | - | - | - | 57.0 | 57.0 | - |
| Six | - | - | - | 106.0 | 104.0 | (2.0) |
| Seven | - | - | - | 74.0 | 74.0 | - |
| Eight | 1.0 | 1.0 | - | 88.0 | 88.0 | - |
| Nine | - | - | - | - | - | - |
| Ten | - | - | - | - | - | - |
| Eleven | - | - | - | - | - | - |
| Twelve | - | - | - | - | - | - |
| Subtotal | 7.0 | 7.0 | - | 678.0 | 676.0 | (2.0) |
| Spec Educ Elementary | 1.0 | 1.0 | - | 109.0 | 108.0 | (1.0) |
| Spec Educ Middle | 1.0 | 1.0 | - | 57.0 | 57.0 | - |
| Spec Educ High | - | - | - | - | - | - |
| Subtotal | 2.0 | 2.0 | - | 166.0 | 165.0 | (1.0) |
| Res Mental H Ctr | - | - | - | - | - | - |
| Totals | 9.0 | 9.0 | - | 844.0 | 841.0 | (3.0) |

| Grades | Resident Low Income | | |
|-----------------------|---------------------|----------|------------|
| | Reported | Verified | Difference |
| Full Day Kindergarten | 5.0 | 5.0 | - |
| One | 7.0 | 7.0 | - |
| Two | 5.0 | 4.0 | (1.0) |
| Three | 1.0 | 1.0 | - |
| Four | 3.0 | 3.0 | - |
| Five | 4.0 | 3.0 | (1.0) |
| Six | 10.0 | 9.0 | (1.0) |
| Seven | 4.0 | 4.0 | - |
| Eight | 8.0 | 5.0 | (3.0) |
| Nine | - | - | - |
| Ten | - | - | - |
| Eleven | - | - | - |
| Twelve | - | - | - |
| Subtotal | 47.0 | 41.0 | (6.0) |
| Spec Educ Elementary | 10.0 | 10.0 | - |
| Spec Educ Middle | 4.0 | 5.0 | 1.0 |
| Spec Educ High | - | - | - |
| Subtotal | 14.0 | 15.0 | 1.0 |
| Totals | 61.0 | 56.0 | (5.0) |

Byram Board of Education
Application for State School Aid
As of October 13, 2017

| Grades | Resident LEP Low Income | | | Resident LEP Not Low Income | | |
|-----------------------|-------------------------|----------|------------|-----------------------------|----------|------------|
| | Reported | Verified | Difference | Reported | Verified | Difference |
| Full Day Kindergarten | - | - | - | - | - | - |
| One | - | - | - | - | - | - |
| Two | - | - | - | - | - | - |
| Three | - | - | - | - | - | - |
| Four | - | - | - | - | - | - |
| Five | - | - | - | - | - | - |
| Six | - | - | - | 2.0 | 2.0 | - |
| Seven | - | - | - | - | - | - |
| Eight | - | - | - | - | - | - |
| Nine | - | - | - | - | - | - |
| Ten | - | - | - | - | - | - |
| Eleven | - | - | - | - | - | - |
| Twelve | - | - | - | - | - | - |
| Subtotal | - | - | - | 2.0 | 2.0 | - |
| Spec Educ Elementary | - | - | - | - | - | - |
| Spec Educ Middle | - | - | - | - | - | - |
| Spec Educ High | - | - | - | - | - | - |
| Subtotal | - | - | - | - | - | - |
| Totals | - | - | - | 2.0 | 2.0 | - |

Byram Board of Education
District Report of Transported Resident Students
As of October 15, 2017

TRANSPORTED REGULAR STUDENTS

| | Reported | Verified | Difference |
|-------------------------------|----------|----------|------------|
| Students - Grade PK | 0.0 | 0.0 | - |
| Regular Public | 510.0 | 510.0 | - |
| Vocational School Students | 0.0 | 0.0 | - |
| Transported Charter | 1.0 | 1.0 | - |
| AIL Charter | 6.0 | 6.0 | - |
| Transported Non-Public | 30.0 | 30.0 | - |
| Aid in Lieu of Transportation | 6.0 | 6.0 | - |
| Regular Special Education | 65.0 | 65.0 | - |
| Charter Special Education | 0.0 | 0.0 | - |
| Private School Disabled | 0.0 | 0.0 | - |
| Total Students | 618.0 | 618.0 | - |
| Total Mileage | 2,992.4 | 2,992.4 | - |
| Average Mileage | 4.8 | 4.8 | - |

TRANSPORTED SPECIAL NEEDS STUDENTS

| | Reported | Verified | Difference |
|--|----------|----------|------------|
| Special Needs Public Schools | 58.0 | 58.0 | - |
| Special Needs Charter Schools | 0.0 | 0.0 | - |
| Special Needs Private Schools for the Disabled | 1.0 | 1.0 | - |
| Total Students Special Needs | 59.0 | 59.0 | - |
| Total Mileage | 287.1 | 287.1 | - |
| Out of District No Sp. Needs | 0.0 | 0.0 | - |
| Out Of District Charter No Sp. Needs | 2.0 | 2.0 | - |
| Out Of Dist. Private Schools No Sp. Needs | 0.0 | 0.0 | - |
| Total Students No Sp. Needs | 2.0 | 2.0 | - |
| Total Mileage | 37.8 | 37.8 | - |
| Total Special Education Students | 61.0 | 61.0 | - |
| Total All Special Ed Mileage | 324.9 | 324.9 | - |
| Average Mileage | 5.3 | 5.3 | - |