

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT
COUNTY OF PASSAIC
AUDITORS' MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS - FINANCIAL,
COMPLIANCE AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2024

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT
COUNTY OF PASSAIC
AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS –
FINANCIAL, COMPLIANCE AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2024
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October 4, 2024

The Honorable President and Members
of the Board of Education
Wayne Township Public School District
County of Passaic, 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 Wayne Township Public School District in the County of Passaic for the fiscal year ended June 30, 2024, and have issued our report thereon dated October 4, 2024.

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 October 4, 2024, on the financial statements of the District.

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

This report is intended for the information of the Wayne Township Public 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

NISIVOCIA, LLP

Kathryn L. Mantell

Kathryn L. Mantell
Licensed Public School Accountant #884
Certified Public Accountant

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2024

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer, 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>
Tammy Zucca	Treasurer	\$ 1,000,000
William Moffitt	School Business Administrator/Board Secretary	1,000,000
Sheryl Leidig	Assistant School Business Administrator	1,000,000

P.L. 2020, Chapter 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 included all health benefit plans offered by the school district.

The school district data certification was completed by the chief school administrator, and the district's Chapter 44 data was submitted timely.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs can differ from estimated costs and can be adjusted. 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:23-3.1(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.

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2024
(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 withholding due to the general fund.

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

The required certification (ECERT1) of compliance with requirements for income tax on compensation of administrators (superintendent, assistant superintendents and business administrators) to the NJ Department of Treasury was filed by the March 15 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 and Administrative

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 the 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 transaction errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classifications.

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.

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.

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2024
(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 Titles I, II, III and IV of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for the E.S.E.A. indicated no areas of noncompliance.

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 these other special projects.

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, 2024. 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.

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2024
(Continued)

School Purchasing Programs (Cont'd)

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

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 2023-24.

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 financial transactions and statistical records of the School Food Service Fund were reviewed. The financial accounts and meal count records were reviewed on a test-check basis. No exceptions were noted.

Cash receipts and bank records were reviewed for timely deposit. No exceptions were noted.

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2024
(Continued)

School Food Service (Cont'd)

The District utilizes a food service management company (FMSC) and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34, and 19-1 through 19-4.1. Provisions of the FMSC Cost Reimbursable Fixed Price contract/addendum were reviewed and audited. The FMSC contract includes an operating results provision which guarantees that the food service program will breakeven. The operating results provision has been met. No exceptions were noted.

All vendor discounts, rebates and credits from vendors and/or the FSMC were tracked and credited to the Food Service account and reconciled to supporting documentation at least annually. No exceptions were noted.

Expenditures were separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified on a test basis. Inventory records on food supply items were currently maintained and properly applied in determining the cost of food and supplies used. No exceptions were noted.

The cash disbursements records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the nonprofit status of the School Food Service Fund. No exceptions were noted.

The SFA recorded and maintained separate supporting documentation for additional costs (food, supplies, transportation, etc.) applicable to the implementation of the COVID-19 meal service under SSO or SFSP program requirements.

The FSMC did not apply for and receive a loan in accordance with the Payroll Protection Plan and did not use the funds to pay for costs applicable to the Food Service Programs.

Time sheets and labor costs provided to the District by the Food Service contractor were reviewed on a test basis without exception. Payroll records were maintained on all School Food Service employees authorized by the Board of Education. No exceptions were noted.

The number of meals claimed for reimbursement was compared to sales and meal count records on a test basis. As part of the claims review process, the Edit Check Worksheet was completed. Reimbursement claims were submitted/certified in a timely manner. No exceptions were noted.

Applications for free and reduced-price meals were reviewed for completeness and accuracy. The number of free and reduced-price meals claimed as served was compared to the number of valid applications/or to the list of directly certified students on file, times the number of operating days, on a school-by-school basis. The free and reduced-price meal and milk policy was reviewed for uniform administration throughout the school district. Sites approved to participate in Provisions I and II were examined for compliance with all counting and claiming requirements. The required verification procedures for free and reduced price applications were completed and available for review. No exceptions were noted.

U.S.D.A. Food Distribution Program commodities (food and/or commodities) were received, and a single inventory was maintained on a first-in, first-out basis. No exceptions were noted.

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2024
(Continued)

School Food Service (Cont'd)

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.

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

Finding 2024-001:

Net cash resources exceeded three months average expenditures by \$1,156,591. 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 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, we have no comments.

Application for State School Aid

Our audit procedures included a test of information reported in the October 16, 2023 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled, low income and bilingual 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 no errors. The information that was included on the workpapers was verified on a test basis with no errors. The results of our procedures are presented in the Schedule of Audited Enrollments.

Pupil Transportation

Our audit procedures included a test of on-roll status reported in the 2023-2024 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report on a test basis with no errors. 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.

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2024
(Continued)

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 require 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 that a brief report detailing the key issues addressed at the travel event must be submitted after the travel event has occurred.

Our review of the travel policies, procedures and records revealed that the District is in compliance with the travel regulations.

Facilities and Capital Assets

Our procedures included a review of the Schools Development Authority (SDA) grant agreements for consistency with recording SDA revenue, transfer of local funds from the general fund or from the capital reserve account and awarding of contracts for eligible facilities construction. Based on these procedures, we have no comments.

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

Federal Grants Receivable

It is suggested that federal grant requests for reimbursements continue to be monitored and submitted on a regular basis to ensure timely collection, to ensure full compliance with federal and state cash management requirements.

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.

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2024
(Continued)

Status of Prior Year Findings/Recommendations

There were no prior year recommendations.

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT
SCHEDULE OF MEAL COUNT ACTIVITY
ENTERPRISE FUND - FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM - FEDERAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Program</u>	<u>Meals Claimed</u>	<u>Meals Tested</u>	<u>Meals Verified</u>	<u>Difference</u>	<u>Rate</u>	<u>(Over)/ Under Claim</u>
National School Lunch:						
Free	67,746	23,164	23,164	- 0 -	4.25	- 0 -
Reduced	22,409	7,723	7,723	- 0 -	3.85	- 0 -
Paid	273,328	95,682	95,682	- 0 -	0.40	- 0 -
HHFKA	363,483	126,569	126,569	- 0 -	0.08	- 0 -
School Breakfast:						
Free - Severe	3,823	1,388	1,388	- 0 -	2.73	- 0 -
Free - Non-Severe	22,936	7,344	7,344	- 0 -	2.28	- 0 -
Reduced - Severe	839	311	311	- 0 -	2.43	- 0 -
Reduced - Non-Severe	5,736	1,863	1,863	- 0 -	1.98	- 0 -
Paid - Severe	2,766	920	920	- 0 -	0.38	- 0 -
Paid - Non-Severe	16,283	5,698	5,698	- 0 -	0.38	- 0 -
Total Net Overclaim						<u>\$ - 0 -</u>

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT
SCHEDULE OF NET CASH RESOURCES
FOOD SERVICE FUND
ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Net Cash Resources:

ACFR	*	Current Assets		
B-4		Cash and Cash Equivalents	\$	2,532,448
B-4		Due from Other Governments		138,750
ACFR	*	Current Liabilities		
B-4		Less Accounts Payable		(251,133)
B-4		Less Unearned Revenue		(128,424)
B-4		Less Due to Other Funds		
Net Cash Resources			\$	2,291,641 (A)

Net Adjusted Total Operating Expense:

G-2	Total Operating Expenses	\$	3,840,602	
G-2	Less Depreciation		(57,099)	
Adjusted Total Operating Expenses		\$	3,783,503 (B)	

Average Monthly Operating Expense:

B / 10	\$	378,350 (C)
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Three times monthly Average:

3 X C	\$	1,135,050 (D)
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TOTAL IN BOX A	\$	2,291,641	(A)
LESS TOTAL IN BOX D		1,135,050	(D)
NET	\$	1,156,591	
From above:			
A is greater than D, cash exceeds 3 X average monthly operating expenses.			
D is greater than A, cash does not exceed 3 X average monthly operating expenses.			

* Inventories are not to be included in total current assets.

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 16, 2023

	2024-2025 Application for State School Aid						Sample for Verification						Reported on Private Schools for Disabled			
	Reported on ASSA		Reported on Workpapers		Errors		Sample Selected from Workpapers		Verified per Registers		Errors per Registers		ASSA as Private Schools		Sample for Verification	
	On Roll	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Private Schools	Sample Verified
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Private Schools	Sample Verified
Half Day Preschool:																
3 Years Old	47		47				47		47							
4 Years Old	36		36				36		36							
Full Day Preschool:																
3 Years Old	3		3				3		3							
4 Years Old	23		23				23		23							
Full Day:																
Kindergarten	470		470				470		470							
Grade One	468		468				468		468							
Grade Two	505		505				505		505							
Grade Three	440		440				440		440							
Grade Four	479		479				479		479							
Grade Five	468		468				468		468							
Grade Six	497		497				497		497							
Grade Seven	493		493				493		493							
Grade Eight	479		479				479		479							
Grade Nine	481		481				481		481							
Grade Ten	495		495				495		495							
Grade Eleven	506		506				506		506							
Grade Twelve	502		502				502		502							
Subtotal	6,392		6,392				6,392		6,392							
Special Education:																
Elementary School	532		532				10		10				21	6	6	
Middle School	300		300				6		6				24	1	1	
High School	428		428				9		9				37	1	1	
Subtotal	1,260		1,260				25		25				82	8	8	
Total	7,652	- 0 -	7,652	- 0 -	- 0 -	- 0 -	6,417	- 0 -	6,417	- 0 -	- 0 -	- 0 -	82	8	8	- 0 -
Percentage Error					0.00%	0.00%					0.00%	0.00%				0.00%

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 16, 2023

	Resident Low Income			Sample for Verification		
	Reported on ASSA as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Kindergarten:						
Full Day	45	45		2	2	
Grade One	42	42				
Grade Two	33	33		2	2	
Grade Three	39	39		1	1	
Grade Four	45	45		2	2	
Grade Five	40	40		2	2	
Grade Six	45	45		2	2	
Grade Seven	44	44		2	2	
Grade Eight	35	35		1	1	
Grade Nine	35	35		1	1	
Grade Ten	42	42		2	2	
Grade Eleven	39	39		2	2	
Grade Twelve	38	38		1	1	
Subtotal	522	522	- 0 -	20	20	- 0 -
Special Education:						
Elementary School	77	77		3	3	
Middle School	39	39		1	1	
High School	47	47		1	1	
Subtotal	163	163	- 0 -	5	5	- 0 -
Total	685	685	- 0 -	25	25	- 0 -
Percentage Error			0.00%			0.00%

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 16, 2023

	Resident LEP Low Income			Sample for Verification		
	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
Kindergarten:						
Full Day	12	12		1	1	
Grade One	6	6				
Grade Two	6	6		1	1	
Grade Three	7	7		1	1	
Grade Four	5	5				
Grade Five	2	2		1	1	
Grade Six	5	5		1	1	
Grade Seven	4	4				
Grade Eight	2	2				
Grade Nine	5	5				
Grade Eleven	4	4				
Grade Twelve	5	5		1	1	
Subtotal	63	63	- 0 -	6	6	- 0 -
Special Education:						
Elementary School	8	8		1	1	
High School	1	1		1	1	
Subtotal	9	9	- 0 -	2	2	- 0 -
Total	72	72	- 0 -	8	8	- 0 -
Percentage Error			0.00%			0.00%

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 16, 2023

	Resident LEP NOT Low Income			Sample for Verification		
	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
Kindergarten:						
Full Day	24	24		2	2	
Grade One	25	25		2	2	
Grade Two	26	26		2	2	
Grade Three	12	12		2	2	
Grade Four	11	11		2	2	
Grade Five	5	5		1	1	
Grade Six	5	5		1	1	
Grade Seven	5	5		1	1	
Grade Eight	4	4		1	1	
Grade Nine	7	7		2	2	
Grade Ten	5	5		1	1	
Grade Eleven	6	6		2	2	
Grade Twelve	3	3		1	1	
Subtotal	138	138	- 0 -	20	20	- 0 -
Special Education:						
Elementary School	19	19		3	3	
Middle School	2	2		1	1	
High School	3	3		1	1	
Subtotal	24	24	- 0 -	5	5	- 0 -
Total	162	162	- 0 -	25	25	- 0 -
Percentage Error			0.00%			0.00%

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 16, 2023

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular - Public Schools	1,995	1,995		18	18	
Regular - Special Ed	12	12		1	1	
AIL - Non Public	377	377		3	3	
Special Needs - Public	269	269		2	2	
Special Needs - Private	90	90		1	1	
Total	<u>3,120</u>	<u>3,120</u>	<u>- 0 -</u>	<u>25</u>	<u>25</u>	<u>- 0 -</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

	Reported	Recalculated
Average Mileage:		
Regular Including Grade PK Students	3.7	3.7
Regular Excluding Grade PK Students	3.7	3.7
Special Education with Special Needs	5.0	5.0

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FISCAL YEAR ENDED JUNE 30, 2024

REGULAR DISTRICT

SECTION 1

2% Calculation of Excess Surplus

2023-24 Total General Fund Expenditures (per ACFR, Exhibit C-1)	<u>\$ 226,924,487</u> (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	<u>\$ 2,168,102</u> (B1a)
Transfer from Capital Reserve to Capital Projects Fund	<u>\$ 4,555,282</u> (B1b)
Decreased by:	
On-Behalf TPAF Pension and Social Security	<u>\$ 41,429,346</u> (B2a)
Assets Acquired Under Leases and Financed Purchases	<u>\$ - 0 -</u> (B2b)
Adjusted 2023-24 General Fund Expenditures [(B)+(B1's)-(B2's)]	<u>\$ 192,218,525</u> (B3)
2% of Adjusted 2023-24 General Fund Expenditures [(B3) times .02]	<u>\$ 3,844,371</u> (B4)
Enter Greater of (B4) or \$250,000	<u>\$ 3,844,371</u> (B5)
Increased by: Allowable Adjustments	<u>\$ 652,482</u> (K)
Maximum Unassigned Fund Balance [(B5)+(K)]	<u>\$ 4,496,853</u> (M)

SECTION 2

Total General Fund - Fund Balances @ 6/30/24 (Per ACFR Budgetary Comparison Schedule C-1)	<u>\$ 11,104,791</u> (C)
Decreased by:	
Year-End Encumbrances	<u>\$ 522,222</u> (C1)
Legally Restricted:	
Designated for Subsequent Year's Expenditures	<u>\$ - 0 -</u> (C2)
Excess Surplus - Designated for Subsequent Year's Expenditures	<u>\$ - 0 -</u> (C3)
Other Restricted Fund Balances	<u>\$ 6,085,716</u> (C4)
Assigned - Designated for Subsequent Year's Expenditures	<u>\$ - 0 -</u> (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	<u>\$ 4,496,853</u> (U1)

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FISCAL YEAR ENDED JUNE 30, 2024
(Continued)

SECTION 3

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

Recapitulation of Excess Surplus as of June 30, 2024

Restricted Excess Surplus - Designated for Subsequent Year's Expenditures \$ - 0 - (C3)
Restricted Excess Surplus [(E)] \$ - 0 - (E)

Total [(C3)+(E)] \$ - 0 - (D)

Detail of Allowable Adjustments

Impact Aid \$ - 0 - (H)
Sale & Lease-back \$ - 0 - (I)
Extraordinary Aid \$ 480,947 (J1)
Additional Nonpublic School Transportation Aid \$ 171,535 (J2)
Current Year School Bus Advertising Revenue Realized \$ - 0 - (J3)
Family Crisis Transportation Aid \$ - 0 - (J4)

Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)] \$ 652,482 (K)

Detail of Other Restricted Fund Balances

Statutory Restrictions:

Approved Unspent Separate Proposal	<u>\$ - 0 -</u>
Sale/Lease-back Reserve	<u>\$ - 0 -</u>
Capital Reserve	<u>\$ 1,893,947</u>
Maintenance Reserve	<u>\$ 3,677,521</u>
Emergency Reserve	<u>\$ - 0 -</u>
Tuition Reserve	<u>\$ - 0 -</u>
Unemployment Compensation	<u>\$ 514,248</u>
Other State/Government Mandated Reserve	<u>\$ - 0 -</u>
Other Restricted Fund Balances Not Noted Above	<u>\$ - 0 -</u>
 Total Other Restricted Fund Balances	 <u>\$ 6,085,716 (C4)</u>

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT
SUMMARY OF RECOMMENDATIONS
FISCAL YEAR ENDED JUNE 30, 2024

It is recommended that:

1. Administrative Practices and Procedures
None
2. Financial Planning, Accounting and Reporting
None
3. Other Special Federal and/or State Projects
None
4. School Purchasing Program
None
5. School Food Service
None
6. Student Body Activities
None
7. Application for State School Aid
None
8. Pupil Transportation
None
9. Facilities and Capital Assets
None
10. Travel Expense and Reimbursement Policy
None
11. Miscellaneous
None
12. Status of Prior Year's Findings/Recommendations
None