

**WOODBRIIDGE TOWNSHIP
SCHOOL DISTRICT
COUNTY OF MIDDLESEX, NEW JERSEY**

**AUDITORS' MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS –
FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED
JUNE 30, 2024**

WOODBRIIDGE TOWNSHIP SCHOOL DISTRICT
MIDDLESEX COUNTY, NEW JERSEY

AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE

TABLE OF CONTENTS

| | <u>PAGE</u> |
|--|--------------------|
| Independent Auditors' Report | 1 |
| Scope of Audit | 2 |
| Administrative Practices and Procedures | |
| Insurance | 2 |
| Official Bonds | 2 |
| P.L. 2020, c.44 | 2 |
| Tuition Charges | 2 |
| Financial Planning, Accounting and Reporting | |
| Examination of Claims | 2 |
| Payroll Account and Position Control Roster | 3 |
| Reserve for Encumbrances and Accounts Payable | 3 |
| Classification of Expenditures | 3 |
| Board Secretary's Records | 3 |
| Treasurer's Records | 3 |
| Elementary and Secondary Education Act (E.S.E.A.) as amended by the Every Student Succeeds Act (ESSA) | 3 |
| Other Special Federal and/or State Projects | 4 |
| T.P.A.F. Reimbursement | 4 |
| T.P.A.F. Reimbursement to the State for Federal Salary Expenditures | 4 |
| School Purchasing Programs | |
| Contracts and Agreements Requiring Advertisement for Bids | 5 |
| School Food Service | 5 |
| Student Body Activities | 6 |
| Application for State School Aid | 6 |
| Pupil Transportation | 7 |
| Testing for Lead of All Drinking Water in Educational Facilities | 6 |
| Facilities and Capital Assets | 6 |
| Miscellaneous | 7 |
| Follow-up on Prior Year's Findings | 7 |
| Acknowledgement | 8 |
| Schedule of Meals County Activity | 9 |
| Net Cash Resource Schedule | 10 |
| Schedule of Audited Enrollments | 11 |
| Excess Surplus Calculation | 14 |
| Audit Recommendations Summary | 17 |



Independent Auditors' Report

Honorable President and Members
of the Board of Education
Woodbridge Township School District
County of Middlesex
Woodbridge, New Jersey

We have audited, in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Woodbridge Township School District in the County of Middlesex as of and for the year ended June 30, 2024, and have issued our report thereon dated January 15, 2025.

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 Woodbridge Township 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.

PKF O'Connor Davies, LLP

Cranford, New Jersey
January 15, 2025

A handwritten signature in black ink, appearing to read "Anthony Branco".

Anthony Branco, CPA
Licensed Public School Accountant, No. 2515

**Woodbridge Township School District
Administrative Findings – Financial,
Compliance and Performance**

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and the Treasurer of School Moneys, 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

Insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the school district 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> |
|-------------------|--|---------------|
| Brian Wolferman | Business Administrator/Board Secretary | \$1,100,000 |
| Richard Lorentzen | Treasurer of School Monies | \$1,100,000 |

There is a Public Employees' Faithful Performance Blanket Position Bond with the New Jersey School Boards Association Insurance Group covering all other employees with multiple coverage of \$1,000,000.

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 Board Secretary/School Business 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 Board made a proper adjustment to the billings to sending Districts for the decrease in per pupil costs in accordance with *N.J.A.C. 6A:23A-17.1(f)3*.

Financial Planning, Accounting and Reporting

Examination of Claims

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

Payroll Account/Position Control Roster

The net salaries of all 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 Board Secretary/School Business Administrator.

Salary withholdings were promptly remitted to the proper agencies, including health benefits premium.

Payrolls were delivered to the Treasurer of School Monies with a warrant made to his order for the full amount of each payroll.

An inquiry and subsequent review of the Position Control Roster did not identify any inconsistencies between the payroll records, employee benefit records, the general ledger accounts to where wages are posted, and the Position Control Roster.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable and no exceptions were identified.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with *N.J.A.C. 6A: 23-16.2(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, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with *N.J.A.C. 6A: 23-8.3*. As a result of the procedures performed, a transaction error rate of 0% overall was noted and not 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 did not disclose any exceptions.

Treasurer's Records

No exceptions were noted during our review of the financial and accounting records maintained by the Treasurer.

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 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 School Improvement Act as amended and reauthorized.

The study of compliance for E.S.E.A. indicated no area of noncompliance or questionable costs.

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.

The study of compliance for the special projects indicated the following opportunities for improvement.

Extraordinary Aid

Finding 2024-001

Our testing of Extraordinary Aid applications revealed instances where the District made clerical errors in the reporting of qualified costs. Although these discrepancies were not material, they highlight the potential for inaccuracies in State Aid determinations, including Extraordinary Aid.

Recommendation

We recommend that the District establish a secondary review process of correlating reports to ensure such discrepancies are captured and corrected accordingly prior to the submission.

T.P.A.F. Reimbursement

Our audit procedures included a test of the biweekly reimbursement 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 reports for all applicable 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 expenditures were reviewed subsequent to the reimbursement and no exceptions were noted.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

Effective July 1, 2020, the bid thresholds in accordance with *N.J.S.A. 18A:18A-2* and *N.J.S.A. 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 2023-2024.

The District 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.

The results of the examination indicated that no individual payments, contracts or agreements were made for the performance of any work or good or services, in excess of the statutory thresholds were 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 of agreements for "Professional Services" per *N.J.S.A. 18A:18A-5*.

School Food Service

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.

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.

Cash receipts and bank records were reviewed for timely deposit.

The District utilizes a food service management company (FSMC) 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 FSMC Cost Reimbursable Fixed Price Procurement contract/addendum was reviewed and audited. 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.

Expenditures should be separately recorded as food, labor and other costs. Vendor invoices were reviewed, and costs verified. Inventory records on food and supply items were currently maintained and properly applied in determining the cost of food and supplies used.

The cash disbursements records reflected expenditures on program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service.

Net cash resources did not exceed three months average expenditures.

Time sheets were reviewed, and labor costs verified. Payroll records were maintained on all School Food Services employees authorized by the board of education/board of trustees. No exceptions were noted.

The number of meals claimed for reimbursement was compared to sales and meal count records. As part of the claims review process the Edit Check Worksheet was completed. Reimbursement claims were submitted/certified in a timely manner.

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 free milk policy was reviewed for uniform administration throughout the school system. 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.

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

The Statement of Revenues, Expenses, and Changes in Fund Net Position (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 Enterprise Funds, Section B of the ACFR.

Student Body Activities

The recordkeeping of the various student activities funds was reviewed for the 2023-2024 school year. No exceptions were noted.

Application for State School Aid

Our audit procedures included a test of information reported in the October 13, 2023 Application for State School Aid (A.S.S.A.) for on-roll, private schools for students with disabilities, low income and bilingual. 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 exceptions on a percentage basis noted. The information that was included on the work papers was verified as presented in the Schedule of Audited Enrollments. The District maintained work papers on the prescribed state forms or their equivalent. The District

has adequate written procedures for the recording of student enrollment data. The results of our procedures are presented in the Schedule of Audited Enrollments.

Pupil Transportation

Because Transportation Aid was not tested as a major program in the 2024 fiscal year, our audit procedures did not include a test of on-roll status reported in the 2023-2024 District Report of Transported Resident Status (DRTRS). We did agree the information presented on the DRTRS by the County/NJDOE and compared to the information presented by the District without exception.

Our procedures also included a review on a test check basis of transportation related contracts and purchases. Based on our review, the District complied with proper bidding procedures and award of contracts relating to transportation. No exceptions were noted in our review of transportation related purchases of goods and services.

Testing for Lead of All Drinking Water in Educational Facilities

The District adhered to all the requirements of *N.J.A.C. 26-1.2* and *12.4* related to the testing for lead of all drinking water in educational facilities.

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

Facilities and Capital Assets

Our procedures included a review of New Jersey Schools Development Authority ("NJSDA") grant agreements for consistency with recording the NJSDA revenue, transfer of local funds from the General Fund or from the capital reserve and awarding of contracts for eligible facilities construction. No exceptions were identified.

Due to inability to access the capital assets module, the District calculated an estimate for the depreciation expense based on the historical trends.

Miscellaneous

Management Suggestions

During our testing of the school purchasing process, we noted two instances where the funds were not encumbered prior to invoice of goods or services. We suggest that the District continue to ensure that all purchase orders are certified as to the availability of funds before the purchases are made.

During our review, minor errors were noted as previously described. We suggest that the District strengthen its internal controls to ensure that the students listed on the ASSA report are properly supported.

Follow-up on Prior Year's Findings

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations. No recommendations from the prior year are repeated in this year's reporting.

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.

WOODBIDGE TOWNSHIP SCHOOL DISTRICT

SCHEDULE OF MEAL COUNT ACTIVITY

FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM - FEDERAL
ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

| <u>PROGRAM</u> | <u>MEAL CATEGORY</u> | <u>MEALS CLAIMED</u> | <u>MEALS TESTED</u> | <u>MEALS VERIFIED</u> | <u>DIFFERENCE</u> | <u>RATE (a)</u> | <u>(OVER) UNDER CLAIM (b)</u> |
|--------------------------------------|--------------------------|--------------------------|-------------------------|---------------------------|-------------------|-----------------|---------------------------------------|
| National School Lunch (Regular Rate) | Paid | 521,693 | 521,693 | 521,693 | - | \$ 0.40 | \$ - |
| National School Lunch (Regular Rate) | Reduced | 140,274 | 140,274 | 140,274 | - | 3.85 | - |
| National School Lunch (Regular Rate) | Free | 526,994 | 526,994 | 526,994 | - | 4.25 | - |
| | TOTAL | 1,188,961 | 1,188,961 | 1,188,961 | | | - |
| | | | | | | | |
| National School Lunch | HHFKA - PB Lunch Only | 1,188,961 | 1,188,961 | 1,188,961 | - | 0.08 | - |
| | | | | | | | |
| School Breakfast (Regular Rate) | Paid | 10,767 | 10,767 | 10,767 | - | 0.38 | - |
| School Breakfast (Regular Rate) | Reduced | 6,551 | 6,551 | 6,551 | - | 1.98 | - |
| School Breakfast (Regular Rate) | Free | 21,769 | 21,769 | 21,769 | - | 2.28 | - |
| | TOTAL | 39,087 | 39,087 | 39,087 | | | - |
| | | | | | | | |
| School Breakfast (Severe Need Rate) | Paid | 87,355 | 87,355 | 87,355 | - | 0.38 | - |
| School Breakfast (Severe Need Rate) | Reduced | 51,238 | 51,238 | 51,238 | - | 2.43 | - |
| School Breakfast (Severe Need Rate) | Free | 238,619 | 238,619 | 238,619 | - | 2.73 | - |
| | TOTAL | 377,212 | 377,212 | 377,212 | | | - |
| Total Net Overclaim | | | | | | | - |

Auditor Notation:

(a) Reimbursement rates are subject to annual change. Rates indicated in this sample schedule are for illustrative purposes only. Refer to the detailed schedule of reimbursement rates presented on page II-60.29 of this Audit Program. (b) Overclaims or underclaims must be reflected by program on the Schedule of Findings and Questioned Costs (where applicable) and in the AMR. (c) If underclaims are identified and total \$100.00 or more by program, please contact the DOA for requirements to request reimbursement from USDA. Underclaim requests may or may not be approved by USDA for reimbursement. (d) Child and Adult Care Food Program-(CACFP)-At-Risk Dinners.

WOODBIDGE TOWNSHIP SCHOOL DISTRICT

**Net cash resources did not exceed three months of expenditures
Proprietary Funds - Food Service
Year ended June 30, 2024**

| <u>Net Cash Resources:</u> | | Food Service B - 4/5 | |
|--|-----------|-------------------------------------|--------------------------------|
| ACFR | * | Current Assets | |
| B-4 | ** | Cash & Cash Equiv. | \$ 1,880,153 |
| B-4 | | Due from Other Gov'ts | 208,409 |
| B-4 | | Accounts Receivable | 946,091 |
| B-4 | | Investments | |
| ACFR | | Current Liabilities | |
| B-4 | | Less Accounts Payable | (380,935) |
| B-4 | | Less Accruals | |
| B-4 | | Less Due to Other Funds | (198,332) |
| B-4 | | Less Unearned Revenue | (164,662) |
| | | Net Cash Resources | <u>\$ 2,290,724</u> (A) |
| <u>Net Adj. Total Operating Expense:</u> | | | |
| B-5 | | Tot. Operating Exp. | \$ 7,771,182 |
| B-5 | | Less Depreciation | (135,434) |
| | | Adj. Tot. Oper. Exp. | <u>\$ 7,635,748</u> (B) |
| <u>Average Monthly Operating Expense:</u> | | | |
| | | B / 10 | <u>\$ 763,575</u> (C) |
| <u>Three Times Monthly Average:</u> | | | |
| | | 3 X C | <u>\$ 2,290,724</u> (D) |

| | |
|--|-------------------------|
| TOTAL IN BOX A | \$ 2,290,724.25 |
| LESS TOTAL IN BOX D | 2,290,724.25 |
| NET | <u>\$ (0.00)</u> |
| 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.

** Supply Chain Assistance (SCA) Funds are not to be included in Cash & Cash Equivalents.

SOURCE - USDA resource management comprehensive review form

SCHEDULE OF AUDITED ENROLLMENTS

WOODBRIIDGE TOWNSHIP SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 13, 2023

| | 2024-2025 Application for State School Aid | | | | | | Sample for Verification | | | | | | Private Schools for Disabled | | | |
|----------------------------|---|---------------|--------------------------------|---------------|--------------|---------------|---------------------------------|---------------|--------------------------------|---------------|--------------|---------------|--------------------------------------|--------------------------|-----------------|---------------|
| | Reported on A.S.S.A. On Roll | | Reported on Workpapers On Roll | | Errors | | Sample Selected From Workpapers | | Verified per Registers On Roll | | Errors | | Reported on A.S.S.A. Private Schools | Sample for Verifi-cation | Sample Verified | Sample Errors |
| | <u>Full</u> | <u>Shared</u> | <u>Full</u> | <u>Shared</u> | <u>Full</u> | <u>Shared</u> | <u>Full</u> | <u>Shared</u> | <u>Full</u> | <u>Shared</u> | <u>Full</u> | <u>Shared</u> | | | | |
| Half Day Preschool | 39.0 | | 39.0 | | - | - | 1.0 | | 1.0 | | - | - | | | | |
| Full Day Preschool | - | | - | | - | - | | | | | - | - | | | | |
| Full Day Kindergarten | 878.0 | | 878.0 | | - | - | 21.0 | | 21.0 | | - | - | | | | |
| One | 896.0 | | 896.0 | | - | - | 22.0 | | 22.0 | | - | - | | | | |
| Two | 915.0 | | 915.0 | | - | - | 22.0 | | 22.0 | | - | - | | | | |
| Three | 920.0 | | 920.0 | | - | - | 22.0 | | 22.0 | | - | - | | | | |
| Four | 924.0 | | 924.0 | | - | - | 22.0 | | 22.0 | | - | - | | | | |
| Five | 940.0 | | 940.0 | | - | - | 23.0 | | 23.0 | | - | - | | | | |
| Six | 903.0 | | 903.0 | | - | - | 22.0 | | 22.0 | | - | - | | | | |
| Seven | 872.0 | | 872.0 | | - | - | 21.0 | | 21.0 | | - | - | | | | |
| Eight | 932.0 | | 932.0 | | - | - | 23.0 | | 23.0 | | - | - | | | | |
| Nine | 937.0 | | 937.0 | | - | - | 23.0 | | 23.0 | | - | - | | | | |
| Ten | 936.0 | | 936.0 | | - | - | 23.0 | | 23.0 | | - | - | | | | |
| Eleven | 1,049.0 | | 1,049.0 | | - | - | 25.0 | | 25.0 | | - | - | | | | |
| Twelve | 939.0 | | 939.0 | | - | - | 23.0 | | 23.0 | | - | - | | | | |
| Subtotals | 12,080.0 | - | 12,080.0 | - | - | - | 293.0 | | 293.0 | | - | - | | | | |
| Special Ed - Elementary | 826.0 | | 825.0 | | 1.0 | - | 11.0 | | 11.0 | | - | - | 38.0 | 26.0 | 26.0 | - |
| Special Ed - Middle School | 419.0 | | 418.0 | | 1.0 | - | 8.0 | | 8.0 | | - | - | 22.0 | 14.0 | 14.0 | - |
| Special Ed - High School | 539.0 | 5.0 | 539.0 | 5.0 | - | - | 6.0 | | 6.0 | | - | - | 48.0 | 34.0 | 34.0 | - |
| Subtotals | 1,784.0 | 5.0 | 1,782.0 | 5.0 | 2.0 | - | 25.0 | - | 25.0 | - | - | - | 108.0 | 74.0 | 74.0 | - |
| Totals | 13,864.0 | 5.0 | 13,862.0 | 5.0 | 2.0 | - | 318.0 | - | 318.0 | - | - | - | 108.0 | 74.0 | 74.0 | - |
| Percentage Error | | | | | <u>0.01%</u> | <u>0.00%</u> | | | | | <u>0.00%</u> | <u>0.00%</u> | | | | <u>0.00%</u> |

SCHEDULE OF AUDITED ENROLLMENTS

**WOODBIDGE TOWNSHIP SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 13, 2023**

| | Resident Low Income | | | Sample for Verification | | | Resident LEP Low Income | | | Sample for Verification | | |
|-----------------------|---|---|--------|---------------------------------------|---|------------------|--|--|------------------|---------------------------------------|---|------------------|
| | Reported on A.S.S.A. As Low Income | Reported on Workpapers As Low Income | Errors | Sample Selected From Workpapers | Verified to Application And Register | Sample Errors | Reported on A.S.S.A. As Bilingual Education | Reported on Workpapers As Bilingual Education | Sample Errors | Sample Selected from Workpapers | Verified to Test Score and Register | Sample Errors |
| Pre K | 6.0 | 6.0 | - | - | - | - | - | - | - | - | - | - |
| Kindergarten | 297.0 | 297.0 | - | 16.0 | 16.0 | - | 57.0 | 57.0 | - | 15.0 | 15.0 | - |
| One | 333.0 | 332.0 | 1.0 | 18.0 | 18.0 | - | 61.0 | 61.0 | - | 16.0 | 16.0 | - |
| Two | 356.0 | 356.0 | - | 20.0 | 20.0 | - | 63.0 | 63.0 | - | 17.0 | 17.0 | - |
| Three | 351.0 | 351.0 | - | 20.0 | 20.0 | - | 45.0 | 45.0 | - | 12.0 | 12.0 | - |
| Four | 349.0 | 348.0 | 1.0 | 19.0 | 19.0 | - | 41.0 | 41.0 | - | 11.0 | 11.0 | - |
| Five | 370.0 | 370.0 | - | 21.0 | 21.0 | - | 35.0 | 35.0 | - | 9.0 | 9.0 | - |
| Six | 366.0 | 366.0 | - | 21.0 | 21.0 | - | 27.0 | 27.0 | - | 7.0 | 7.0 | - |
| Seven | 339.0 | 339.0 | - | 19.0 | 19.0 | - | 23.0 | 23.0 | - | 6.0 | 6.0 | - |
| Eight | 407.0 | 407.0 | - | 23.0 | 23.0 | - | 30.0 | 30.0 | - | 8.0 | 8.0 | - |
| Nine | 413.0 | 413.0 | - | 23.0 | 23.0 | - | 28.0 | 28.0 | - | 7.0 | 7.0 | - |
| Ten | 357.0 | 357.0 | - | 20.0 | 20.0 | - | 30.0 | 30.0 | - | 8.0 | 8.0 | - |
| Eleven | 453.0 | 453.0 | - | 25.0 | 25.0 | - | 40.0 | 40.0 | - | 11.0 | 11.0 | - |
| Twelve | 338.0 | 338.0 | - | 19.0 | 19.0 | - | 32.0 | 32.0 | - | 8.0 | 8.0 | - |
| Subtotals | 4,735.0 | 4,733.0 | 2.0 | 264.0 | 264.0 | - | 512.0 | 512.0 | - | 135.0 | 135.0 | - |
| Sp Ed - Elementary | 365.0 | 365.0 | - | 20.0 | 20.0 | - | 9.0 | 9.0 | - | 2.0 | 2.0 | - |
| Sp Ed - Middle School | 232.0 | 232.0 | - | 13.0 | 13.0 | - | 3.0 | 3.0 | - | 1.0 | 1.0 | - |
| Sp Ed - High School | 271.0 | 270.5 | 0.5 | 15.0 | 15.0 | - | 6.0 | 6.0 | - | 2.0 | 2.0 | - |
| Subtotals | 868.0 | 867.5 | 0.5 | 48.0 | 48.0 | - | 18.0 | 18.0 | - | 5.0 | 5.0 | - |
| Totals | 5,603.0 | 5,600.5 | 2.5 | 312.0 | 312.0 | - | 530.0 | 530.0 | - | 140.0 | 140.0 | - |
| Percentage Error | | | 0.04% | | | 0.00% | | | 0.00% | | | 0.00% |

Note: Detailed testing over DRTRS was not performed for the fiscal year ended June 30, 2024 as Transportation Aid was not tested as a major program in the current year for Single Audit.

| | Transportation | | | | | | Reported | Recalculated |
|--------------------------|--------------------------------|-------------------------------------|--------|--------|----------|--------|----------|--------------|
| | Reported on DRTRS by DOE | Reported on DRTRS by District | Errors | Tested | Verified | Errors | | |
| Reg. - Public Schools | 3,145.0 | 3,145.0 | - | | | | 4.0 | 4.0 |
| Reg. - Special Ed. | 111.0 | 111.0 | - | | | | 4.0 | 4.0 |
| Transported - Non-Public | 2.0 | 2.0 | - | | | | 5.4 | 5.4 |
| Sp. Ed. - Special Needs | 555.0 | 555.0 | - | | | | | |
| AIL | 515.0 | 515.0 | - | | | | | |
| Totals | 4,328.0 | 4,328.0 | - | | | | | |
| Percentage Error | | | | | | | | |

Reg Avg.(Mileage) = Regular Including Grade PK students (Part A)
Reg Avg.(Mileage) = Regular Excluding Grade PK students (Part B)
Spec Avg. = Special Ed with Special Needs

SCHEDULE OF AUDITED ENROLLMENTS

WOODBIDGE TOWNSHIP SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 13, 2023

| | <u>Resident LEP NOT Low Income</u> | | | <u>Sample for Verification</u> | | |
|-----------------------|--|---|------------------|---|--|------------------|
| | A.S.S.A. As Bilingual <u>Education</u> | Reported on Workpapers As Bilingual <u>Education</u> | Sample Errors | Sample Selected from <u>Work papers</u> | Verified to Application and Register | Sample Errors |
| Kindergarten | 63.0 | 63.0 | - | 17.0 | 17.0 | - |
| One | 76.0 | 76.0 | - | 20.0 | 20.0 | - |
| Two | 54.0 | 54.0 | - | 14.0 | 14.0 | - |
| Three | 58.0 | 58.0 | - | 15.0 | 15.0 | - |
| Four | 43.0 | 43.0 | - | 11.0 | 11.0 | - |
| Five | 31.0 | 31.0 | - | 8.0 | 8.0 | - |
| Six | 14.0 | 14.0 | - | 4.0 | 4.0 | - |
| Seven | 18.0 | 18.0 | - | 5.0 | 5.0 | - |
| Eight | 14.0 | 14.0 | - | 4.0 | 4.0 | - |
| Nine | 9.0 | 9.0 | - | 2.0 | 2.0 | - |
| Ten | 12.0 | 12.0 | - | 3.0 | 3.0 | - |
| Eleven | 22.0 | 22.0 | - | 6.0 | 6.0 | - |
| Twelve | 13.0 | 13.0 | - | 3.0 | 3.0 | - |
| Subtotals | 427.0 | 427.0 | - | 112.0 | 112.0 | - |
| Sp Ed - Elementary | 4.0 | 4.0 | - | 1.0 | 1.0 | - |
| Sp Ed - Middle School | 2.0 | 2.0 | - | 1.0 | 1.0 | - |
| Sp Ed - High School | 1.0 | 1.0 | - | - | - | - |
| Subtotals | 7.0 | 7.0 | - | 2.0 | 2.0 | - |
| Totals | 434.0 | 434.0 | - | 114.0 | 114.0 | - |
| Percentage Error | | | 0.00% | | | 0.00% |

**WOODBRIIDGE TOWNSHIP SCHOOL DISTRICT
COUNTY OF MIDDLESEX, NEW JERSEY**

EXCESS SURPLUS CALCULATION

YEAR ENDED JUNE 30, 2024

SECTION 1 - REGULAR DISTRICT

A. 2% Calculation of Excess Surplus

| | | |
|--|-------------------|-------|
| 2023-24 Total General Fund Expenditures per the ACFR, Ex. C-1 | \$ 350,747,397.28 | (B) |
| Increased by: | | |
| Transfer from Capital Outlay to Capital Projects Fund | \$ - | (B1a) |
| Transfer from Capital Reserve to Capital Projects Fund | \$ - | (B1b) |
| Transfer from General Fund to SRF for PreK-Regular | \$ - | (B1c) |
| Transfer from General Fund to SRF for PreK-Inclusion | \$ - | (B1d) |
| Decreased by: | | |
| On-Behalf TPAF Pension & Social Security | \$ 66,830,125.24 | (B2a) |
| Assets Acquired Under Capital Leases | \$ - | (B2b) |
| Adjusted 2023-24 General Fund Expenditures [(B) + (B1s) - (B2s)] | \$ 283,917,272.04 | (B3) |
| 2% of Adjusted 2023-24 General Fund Expenditures [(B3) times .02] | \$ 5,678,345.44 | (B4) |
| Enter Greater of (B4) or \$250,000 | \$ 5,678,345.44 | (B5) |
| Increased by: Allowable Adjustment* | \$ 3,941,404.00 | (K) |
| Maximum Unreserved/Undesignated Fund Balance [(B5) + (K)] | \$ 9,619,749.44 | (M) |

SECTION 2

| | | |
|---|-------------------|------|
| Total General Fund - Fund Balances at June 30, 2024 (Per ACFR Budgetary Comparison Schedule C-1) | \$ 133,476,337.21 | (C) |
| Decreased by: | | |
| Year-end Encumbrances | \$ 4,206,013.27 | (C1) |
| Legally Restricted - Designated for Subsequent Year's Expenditures | \$ - | (C2) |
| Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures** | \$ 28,512,989.64 | (C3) |
| Other Restricted Fund Balances**** | \$ 62,071,794.93 | (C4) |
| Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures | \$ 3,296,606.36 | (C5) |
| Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)] | \$ 35,388,933.01 | (U1) |

**WOODBRIIDGE TOWNSHIP SCHOOL DISTRICT
COUNTY OF MIDDLESEX, NEW JERSEY**

EXCESS SURPLUS CALCULATION

YEAR ENDED JUNE 30, 2024

SECTION 3

Restricted Fund Balance - Excess Surplus ***

[(U1)-(M)] IF NEGATIVE ENTER -0-

\$ 25,769,183.57 (E)

Recapitulation of Excess Surplus as of June 30, 2024

Reserved Excess Surplus - Designated for Subsequent Year's

Expenditures **

\$ 28,512,989.64 (C3)

Reserved Excess Surplus *** [(E)]

\$ 25,769,183.57 (E)

Total Excess Surplus [(C3)+(E)]

\$ 54,282,173.21 (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) Federal Impact Aid. The passage of P.L.2015, c.46 amended N.J.S.A. 18A:7F-41 to permit a board of education to appropriate federal impact aid funds to establish or supplement a federal impact aid legal reserve in the general fund. Accordingly, effective for the year ending June 30, 2017 the Federal Impact Aid adjustment to expenditures is limited to the portion of Federal Impact Aid Section 8002 and Section 8003 received during the fiscal year and recognized as revenue on the General Fund Budgetary Comparison Schedule, but not transferred to the Federal Impact Aid Reserve – General (8002 or 8003) by board resolution during June 1 to June 30 of the fiscal year under audit. Amounts transferred to the reserve are captured on line (C4);

(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) Supplemental Stabilization Aid received April 2024 & Maintenance of Equity Aid received July 2024

Detail of Allowable Adjustments

Impact Aid

\$ - (H)

Sales & Lease-back

\$ - (I)

Extraordinary Aid

\$ 3,707,079.00 (J1)

Additional Nonpublic School Transportation Aid

\$ 234,325.00 (J2)

Current Year School Bus Advertising Revenue Recognized

\$ - (J3)

Family Crisis Transportation Aid

\$ - (J4)

Supplemental Stabilization Aid received April 2024 & Maintenance of Equity Aid received July 2024

\$ - (J5)

Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)+(J5)]

\$ 3,941,404.00 (K)

**WOODBIDGE TOWNSHIP SCHOOL DISTRICT
COUNTY OF MIDDLESEX, NEW JERSEY**

EXCESS SURPLUS CALCULATION

YEAR ENDED JUNE 30, 2024

- **** This amount represents the June 30, 2024 Excess Surplus (C3 above) and must be included in the Audit Summary Line 90031.
- ***** Amount must agree to the June 30, 2024 ACFR and the sum of the two lines must agree to Audit Summary Line 90030.
- ****** Amount for Other Reserved 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 any other type of government, such as the judicial branch of government, must have Departmental approval. District requests should be submitted to the Office of School Finance prior to September 30.

Detail of Other Restricted Fund Balance

Statutory restrictions:

| | |
|---|-----------------------|
| Approved unspent separate proposal | \$ - |
| Sale/lease-back reserve | \$ - |
| Capital reserve | \$ 57,246,053.98 |
| Maintenance reserve | \$ 2,120,361.87 |
| Emergency reserve | \$ - |
| Waiver offset reserve - Designated for subsequent year | \$ - |
| 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 | \$ - |
| Impact Aid Capital Fund Reserve | \$ - |
| Other state/government mandated reserve | \$ - |
| Reserve for Unemployment Fund | \$ 2,705,379.08 |
| [Other Restricted Fund Balance not noted above]**** | \$ - |
| Total Other Restricted Fund Balance | \$ 62,071,794.93 (C4) |

**WOODBIDGE TOWNSHIP SCHOOL DISTRICT
AUDIT RECOMMENDATIONS SUMMARY**

June 30, 2024

1 Administration Practices and Procedures

There are none.

2 Financial Planning, Accounting and Reporting

2024-001 We recommend that the District establish a secondary review process of correlating reports to ensure such discrepancies are captured and corrected accordingly prior to the submission.

3 School Purchasing Program

There are none.

4 School Food Service

There are none.

5 Student Body Activities

There are none.

6 Application for State School Aid

There are none.

7 Pupil Transportation

There are none.

8 Facilities and Capital Assets

There are none.

9 Miscellaneous

There are none.

10 Status of Prior Year Audit Findings/Recommendations

No previous year's findings/recommendations are repeated in the current year's reporting.