TOWNSHIP OF UPPER
BOARD OF EDUCATION

AUDITORS' MANAGEMENT REPORT
ON ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE
JUNE 30, 2025

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

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REPORT OF INDEPENDENT AUDITORS

Honorable President and
Members of the Board of Education
Upper Township School District
County of Cape May, New Jersey

We have audited, in accordance with audit standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Upper Township School District in the County of Cape May for the year ended June 30, 2025, and have issued our report there on dated November 24, 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 Upper Township Board of Education's management and the New Jersey State Department of Education. However, this report is a matter of public record and its distribution is not limited.

Ford, Scott & Associates, L.L.C.
FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Michael S. Garcia
Michael S. Garcia
Certified Public Accountant
Licensed Public School Accountant
No. 2080

November 24, 2025

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING

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 district's ACFR.

Official Bonds

Name	Position	Amount
Laurie Ryan	Board Secretary / School Business Administrator	$ 275,000.00

The surety bond coverage was sufficient pursuant to *N.J.A.C. 6A: 23A-16.4* for the fiscal year 2025. No exception noted.

There is Crime Coverage through the Atlantic and Cape May Counties Association of School Business Officials Joint Insurance Fund of $250,000.00

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 included all health benefit plans offered by the school district.

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

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were different than estimated costs. The Board made proper adjustments to the billings to sending districts for the actual per pupil costs in accordance with N.J.A.C. 6A:23-3.1(f)3. We noted no exceptions in regards with the receiving and sending districts tuition contracts.

Financial Planning, Accounting and Reporting

Examination of Claims

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

Payroll Account

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, Board Secretary/School Business Administrator, Superintendent and Treasurer.

Salary withholdings were promptly remitted to the proper agencies, including health benefits withholding due to the general fund.

Payrolls were delivered to the treasurer of school moneys with a warrant made to her order for the full amount of each payroll.

Employee Position Control Roster

An inquiry and subsequent review of the Position Control Roster found no 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, Liability for 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. No discrepancies were noted. The purchase orders noted have been liquidated after June 30.

Classification of Expenditures

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, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.3. As a result of the procedures performed, a transaction error rate of zero was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary disclosed the following items:

- The Board Secretary’s Records were in satisfactory condition.
- Bids received were summarized in the minutes (*N.J.S.A.* 18A:18A-21).
- Acknowledgement of the Board’s receipt of the Board Secretary’s and the Treasurer’s monthly financial reports were included in the minutes.
- No budgetary line accounts were over-expended during the fiscal year end at June 30 (*N.J.A.C.* 6A:23A-16.10).
- Payments made to vendors were not made until the receipt of goods.
- Budget transfers were approved by two-thirds affirmative vote of the authorized membership of the school board (*N.J.A.C.* 6A:23A-13.3(f))
- Purchase orders were charged to the appropriate line accounts in accordance with the State prescribed Uniform Minimum Chart of Accounts (Handbook 2R2), for New Jersey Public Schools.

Treasurer's Records

Our review of the financial and accounting records maintained by the Treasurer disclosed the following items:

- The Board Treasurer's Records were in satisfactory condition.
- All required reconciliations were performed.
- All cash receipts were promptly deposited.
- The Treasurer's Records were in agreement with the Board Secretary.

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 Education Act as amended and reauthorized.

The study of compliance for E.S.E.A. did not indicate any areas of noncompliance or questionable costs.

Other Special Federal and/or State Projects

The District's Special Projects were approved as listed on the Schedule A and Schedule B 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 Special Federal and/or State Projects revealed no areas of noncompliance and/or questionable costs.

TPAF Reimbursement

Our audit procedures included a test of the biweekly reimbursement forms filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are $44,000 (with a Qualified Purchasing Agent) and $32,000 (without a Qualified Purchasing Agent), respectively. Upper Township Board of Education has a Qualified Purchasing Agent therefore the bid threshold was $44,000 for fiscal year 2024.

The Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the fiscal 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 my examination found no instances where individual payments, contracts, or agreements were made for the performance of work or goods or services, in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provisions 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.

Student Body Activities

During our review of the student activity funds, the records were found to be in satisfactory condition.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2024, Application for State School Aid (ASSA) for on-roll, private schools for the handicapped, low income, and bilingual. We also performed a review of the districts procedures related to its completion. The information on the ASSA was compared to the district workpapers without exception. The information that was included on the workpapers was verified without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

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

The District has adequate written procedures for the recording of student enrollment data.

Pupil Transportation

Our audit procedures included a test of on roll status reported in the 2024-25 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with one exception noted. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also include a review of transportation-related contracts and purchases. Based on our review, the District complied with proper bidding procedures and award of contracts. The bid specifications for the purchase of buses were in compliance with applicable statutes. No exceptions were noted in our review of transportation-related purchases of goods and services.

Miscellaneous

- Testing for Lead of all Drinking Water in Educational Facilities

  The school 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 school district did submit the annual Statement of Assurance to the Department of Education, pursuant to N.J.A.C. 6A:26-12(g).

Follow-Up on Prior Year Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations. Corrective action has been taken on all prior year recommendations.

Suggestions to Management

The District has accumulated Excess Cash Net Resources in the Food Service Fund due to the influx of additional Federal and State Funding related to the COVID-19 Pandemic. The State of New Jersey Department of Agriculture has issued a letter dated October 4, 2023, to all School Districts indicating that these excess funds may be retained by the District and, that the District must develop a plan which projects how excess funds will be expended in support of the program during the upcoming school year. We suggest that the district develop a plan to utilize the excess funds on allowable expenses that support the Federal Child Nutrition Program, such as improving the nutritional quality of food or purchasing equipment for the kitchens and cafeterias as outlined in the Code of Federal Regulations, 7 CFR 210.14(a).

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.

Ford, Scott & Associates, L.L.C.
FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Michael S. Garcia
Michael S. Garcia
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Licensed Public School Accountant
No. 2080

November 24, 2025

UPPER TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2024

	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 per Registers On Roll		Reported on A.S.S.A. as Private Schools	Reported on Workpapers	Sample for Verifi-cation	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared					
Half Day Preschool																	
Full Day Preschool - 3YR	12.00		12.00		-		2.00		2.00		-	-					
Full Day Preschool - 4YR	29.00		29.00		-		6.00		6.00		-	-					
Half Day Kindergarten																	
Full Day Kindergarten	123.00		123.00		-		25.00		25.00		-	-					
One	130.00		130.00		-		25.00		25.00		-	-					
Two	119.00		119.00		-		23.00		23.00		-	-					
Three	136.00		136.00		-		27.00		27.00		-	-					
Four	125.00		125.00		-		24.00		24.00		-	-					
Five	140.00		140.00		-		27.00		27.00		-	-					
Six	114.00		114.00		-		22.00		22.00		-	-					
Seven	127.00		127.00		-		25.00		25.00		-	-					
Eight	122.00		122.00		-		24.00		24.00		-	-					
Nine																	
Ten																	
Eleven																	
Twelve																	
Post-Graduate																	
Adult H.S. (15+CR.)																	
Adult H.S. (1-14+CR.)																	
Subtotal	1,177.00	-	1,177.00	-	-	-	230.00	-	230.00	-	-	-	-	-	-	-	-
Special Ed - Elementary	115.00		115.00		-		23.00		23.00		-	-					-
Special Ed - Middle School	55.00		55.00		-		11.00		11.00		-	-					-
Special Ed - High School															-		-
Subtotal	170.00	-	170.00	-	-	-	34.00	-	34.00	-	-	-	-	-	-	-	-
Co. Voc. - Regular					-	-	-				-	-					-
Co. Voc. - FT Post Sec.					-	-	-				-	-					-
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	1,347.00	-	1,347.00	-	-	-	264.00	-	264.00	-	-	-	-	-	-	-	-
Percentage Error					0.00%	0.00%					0.00%	0.00%					0.00%

UPPER TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2024

	Resident Low Income			Sample for Verification			Resident LIEP 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 Lunch App. and Register	Sample Errors	Reported on A.S.S.A as LIEP Low Income	Reported on Workpapers LIEP Low Income	Errors	Sample Selected from Workpapers	Verified to Test Score, Lunch App. and Register	Sample Errors
Half Day Preschool												
Full Day Preschool - 3YR												
Full Day Preschool - 4YR												
Half Day Kindergarten												
Full Day Kindergarten	25.00	25.00	-	13.00	13.00	-	1.00	1.00	-	1.00	1.00	-
One	18.00	18.00	-	10.00	10.00	-			-			-
Two	13.00	13.00	-	7.00	7.00	-	2.00	2.00	-	2.00	2.00	-
Three	18.00	18.00	-	10.00	10.00	-	1.00	1.00	-	1.00	1.00	-
Four	22.00	22.00	-	13.00	13.00	-	3.00	3.00	-	3.00	3.00	-
Five	10.00	10.00	-	6.00	6.00	-			-	-		-
Six	22.00	22.00	-	13.00	13.00	-	1.00	1.00	-	1.00	1.00	-
Seven	17.00	17.00	-	10.00	10.00	-	1.00	1.00	-	1.00	1.00	-
Eight	19.00	19.00	-	11.00	11.00	-						
Nine												
Ten												
Eleven												
Twelve												
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14+CR.)												
Subtotal	164.00	164.00	-	93.00	93.00	-	9.00	9.00	-	9.00	9.00	-
Special Ed - Elementary	38.00	38.00	-	22.00	22.00	-	2.00	2.00	-	2.00	2.00	-
Special Ed - Middle School	18.00	18.00	-	10.00	10.00	-	1.00	1.00	-	1.00	1.00	-
Special Ed - High School												
Subtotal	56.00	56.00	-	32.00	32.00	-	3.00	3.00	-	3.00	3.00	-
DCF Regional Day Sch.			-	-		-			-			-
Co. Voc. - FT Post Sec.												
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
Totals	220.00	220.00	-	125.00	125.00	-	12.00	12.00	-	12.00	12.00	-
Percentage Error			0.00%			0.00%			0.00%			0.00%

	Transportation					
	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Sample Tested	Verified to Register	Errors
Reg. - Public Schools, col. 1	1,475.00	1,475.00	-	252.00	252.00	-
Reg - Sp Ed, col. 4	1.00	1.00	-	1.00	1.00	-
Transported - Non-Public, AIL, col. 3	81.00	81.00	-	14.00	14.00	-
Special Ed Special Needs, col. 6	51.00	51.00	-	5.00	5.00	-
Totals	1,608.00	1,608.00	-	272.00	272.00	-
Percentage Error						0.00%

	Reported	Recalc.
Reg Avg. (Mileage) = Regular Including Grade PK Students (Part A)	7.0	0.6
Reg Avg. (Mileage) = Regular Excluding Grade PK Students (Part A)	7.1	7.1
Spec Avg. = Special Ed with Special Needs (Part B)	7.6	7.6

UPPER TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2024

	Resident LIEP NOT Low Income			Sample for Verification		
	Reported on A.S.S.A as LIEP Not Low Income	Reported on Workpapers LIEP Not Low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Preschool						
Full Day Preschool - 3YR						
Full Day Preschool - 4YR						
Half Day Kindergarten						
Full Day Kindergarten	1.00	1.00	-	1.00	1.00	-
One			-	-		-
Two	1.00	1.00	-	1.00	1.00	-
Three	1.00	1.00	-	1.00	1.00	-
Four	2.00	2.00	-	2.00	2.00	-
Five	1.00	1.00	-	1.00	1.00	-
Six						
Seven						
Eight						
Nine						
Ten						
Eleven						
Twelve						
Post-Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14+CR.)						
Subtotal	6.00	6.00	-	6.00	6.00	-
Special Ed - Elementary	1.00	1.00	-	1.00	1.00	-
Special Ed - Middle School	1.00	1.00	-	1.00	1.00	-
Special Ed - High School						
Subtotal	2.00	2.00	-	2.00	2.00	-
Co. Voc. - Regular			-			-
Co. Voc. - FT Post Sec.			-			-
	-	-	-	-	-	-
Totals	8.00	8.00	-	8.00	8.00	-
Percentage Error			0.00%			0.00%

UPPER TOWNSHIP SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FOR THE YEAR ENDED JUNE 30, 2025

REGULAR DISTRICT

SECTION 1

A. 2% Calculation of Excess Surplus

2024-25 Total General Fund Expenditures per the ACFR, Ex. C-1	$ 42,638,129.89	(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	$ 161,744.00	(B1c)
Transfer from General Fund to SRF for PreK-Inclusion	$ -	(B1d)
Decreased By:		
On-Behalf TPAF Pension & Social Security	$ 5,536,714.18	(B2a)
Assets Acquired Under Capital Leases	$ -	(B2b)
Adjusted 2024-25 General Fund Expenditures [(B)+(B1's)-(B2's)]	$ 37,263,159.71	(B3)
2% of Adjusted 2024-25 General Fund Expenditures [(B3) times .02]	$ 745,263.19	(B4)
Enter Greater of (B4) or $250,000	$ 745,263.19	(B5)
Increased by: Allowable Adjustment*	$ 682,049.00	(K)
Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]	$ 1,427,312.19	(M)

SECTION 2

Total General Fund - Fund Balances @ 06/30/25 (Per ACFR Budgetary Comparison Schedule C-1)	$ 11,545,147.60	(C)
Decreased by:		
Year-end Encumbrances	$ 351,699.47	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	$	(C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	$ 975,000.00	(C3)
Other Restricted Fund Balances ****	$ 7,811,135.94	(C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	$ -	(C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	$ 2,407,312.19	(U1)

SECTION 3

Restricted Fund Balance - Excess Surplus *** [(U1)-(M)] IF NEGATIVE ENTER - 0 -	$ 980,000.00	(E)

Recapitulation of Excess Surplus as of June 30, 2025:

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	$ 975,000.00	(C3)
Reserved Excess Surplus ***	$ 980,000.00	(E)
Total Excess Surplus [(C3) + (E)]	$ 1,955,000.00	(D)

UPPER TOWNSHIP SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FOR THE YEAR ENDED JUNE 30, 2025

* This adjustment line (as detailed below) is to be utilized for Impact Aid (when applicable), Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10), and Extraordinary Aid, and Additional Nonpublic School Transportation Aid if applicable (Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid and Additional Nonpublic School Transportation Aid).

Detail of Allowable Adjustments

Impact Aid	$	(H)
Sale & Lease-back	$	(I)
Extraordinary Aid	$ 415,832.00	(J1)
Additional Nonpublic School Transportation Aid	$ 37,827.00	(J2)
Current Year School Bus Advertising Revenue	$	(J3)
Family Crisis Transportation Aid	$	(J4)
Supplemental Stabilization Aid & Maintenance of Equity Aid	$ 228,390.00	(J5)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)+(J5)]	$ 682,049.00	(K)

** This amount represents the June 30, 2025 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

*** Amounts must agree to the June 30, 2025 ACFR and the sum of the two lines must agree to Audit Summary Worksheet 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 an other type of government, such as the judicial branch of government, must have Departmental approval. District requests should be submitted to the Division of Finance prior to September 30.

Detail of Other Restricted Fund Balance

Statutory restrictions:		
Approved unspent separate proposal	$	
Sale/lease-back reserve	$	
Capital reserve	$ 4,404,335.94	
Maintenance reserve	$ 1,338,909.54	
Emergency Reserve	$	
Unemployment Reserve	$ 117,890.46	
Tuition reserve	$ 1,950,000.00	
School Bus Advertising 50% Fuel Offset Reserve - CY	$	
School Bus Advertising 50% Fuel Offset Reserve - PY	$	
Impact Aid General Fund Reserve (Sec. 8002 and 8003)	$	
Impact Aid General Fund Reserve (Sec. 8007 and 8008)	$	
Other state/government mandated reserve	$	
[Other Restricted Fund Balance not noted above] ****	$	
Total Other Restricted Fund Balance	$ 7,811,135.94	(C4)

AUDIT RECOMMENDATIONS SUMMARY
For the Fiscal Year Ended June 30, 2025
UPPER TOWNSHIP SCHOOL DISTRICT

RECOMMENDATIONS

1. Administrative Practices and Procedures

   None

2. Financial Planning. Accounting and Reporting

   None

3. School Purchasing Programs

   None

4. Student Body Activities

   None

5. Application for State School Aid

   None

6. Pupil Transportation

   None

7. Facilities and Capital Assets

   None

8. Miscellaneous

   None

9. Status of Prior Year Audit Findings/Recommendations

   There were no findings during FY 2024.