



WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT

**MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS—
FINANCIAL, COMPLIANCE AND PERFORMANCE**

JUNE 30, 2015



**AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS—
FINANCIAL, COMPLIANCE AND PERFORMANCE**

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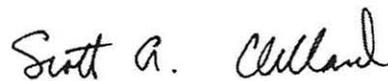
Independent Auditors' Report

Honorable President and Members
of the Board of Education
West Windsor-Plainsboro Regional School District
County of Mercer, New Jersey

We have audited, in accordance with generally accepted audit standards and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the West Windsor-Plainsboro Regional School District in the County of Mercer for the year ended June 30, 2015, and have issued our report thereon dated December 18, 2015.

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 West Windsor-Plainsboro Regional School District Board of Education's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.



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December 18, 2015
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**West Windsor-Plainsboro Regional 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 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 J-20, Insurance Schedule contained in the District's CAFR.

Official Bonds (N.J.S.A. 18A:17-26, 18A:17-32, 18A:13-13)

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Larry Shanok	Board Secretary/Assistant Superintendent for Finance and Support Services	\$625,000
Larry LoCastro	Comptroller	625,000
Jill Liedtka	Treasurer of School Monies	625,000
Geraldine Hutner	Custodian of Records/Public Information Officer	50,000

There is a Public Employees' Faithful Performance Blanket Position Bond with the CNA Insurance Company covering all other employees with multiple coverage of \$500,000.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were more (less) than estimated costs. The Board made a proper adjustment to the billings to sending Districts for the increase (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 under review indicated no discrepancies with respect to signatures, certification or supporting documentation.

West Windsor-Plainsboro Regional School District
Administrative Findings-Financial,
Compliance and Performance

Payroll Account and 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/Business Administrator.

Salary withholdings were promptly remitted to the proper agencies, including health benefit premium amounts withheld due to the general fund.

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: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 0% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

Our review of 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.

West Windsor-Plainsboro Regional School District
Administrative Findings-Financial,
Compliance and Performance

Pupil Transportation

Our audit procedures included a test of on-roll status reported in the 2014-15 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with no material exceptions identified. 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 testing, The District complied with proper bidding procedures and award of contracts. The District did not purchase any buses during the 2014-15 fiscal year. No exceptions were noted in our review of transportation related purchases of goods and services.

Elementary and Secondary Education Act (E.S.E.A.)/Improving America's Schools Act of (I.A.S.A.) as reauthorized by the No Child Left Behind Act of 2001.

The E.S.E.A./NCLB financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the projects under Title I of the Elementary and Secondary Education 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 CAFR.

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 CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

The study of compliance for the special projects indicated no areas of noncompliance.

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.

**West Windsor-Plainsboro Regional School District
Administrative Findings-Financial,
Compliance and Performance**

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 60 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, 2010 and thereafter the bid thresholds in accordance with *N.J.S.A. 18A:18A-2*, and *18A:18A-3(a)* are \$36,000 (with a Qualified Purchasing Agent) and \$26,000 (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 \$18,300 for 2014-15.

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 our examination indicated that no individual payments, contracts, or agreements were made for the performance of any work or goods or services, 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*, amended.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per *N.J.S.A. 18A:18A-5*.

School Food Service

The financial transactions and statistical records of the school food service fund were reviewed on a test check basis. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis. No exceptions were identified.

The cash receipts and bank records were reviewed on a test basis for timely deposit. No exceptions were noted.

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 contract/addendum were reviewed and audited. The FSMC contract includes an operating results provision which includes a guarantee that the food service program will return a profit of at least \$85,000 for the year ended June 30, 2015. The operating provision was not met resulting in a deficit for

West Windsor-Plainsboro Regional School District
Administrative Findings-Financial,
Compliance and Performance

the year ended June 30, 2015 in the amount of \$48,076. As a result a payment was due to the District resulting directly from this deficit in operations.

Expenses were separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified on a test basis.

Inventory records on food and supply items were not required to be maintained or applied in determining the cost of food and supplies used as the inventory is owned by the food service management company in accordance with the District's contract.

The cash disbursements records reflected expenditures for program related goods and services. The appropriate revenue and expense 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.

Payroll records were maintained on all School Food Service employees by Sodexo. Timesheets were reviewed and labor costs verified on a test check basis. Payroll records were maintained on all School Food Service employees authorized by the Board of Education. The District has complied with the provisions of time and effort reporting and has certified that for the period December 31, 2014 and June 30, 2015, District employees charged to the food service program are properly charged. 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 on a test check basis and no exceptions were noted. The number of free and reduced price meals claimed as served was compared to the number of valid applications and/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. No exceptions were noted, except for those identified as part of our ASSA procedures. There were no claim exceptions identified.

USDA Food Donation Program (food and/or commodities) were received and utilized. The District's non-USDA inventory is owned by the food service management company in accordance with the District's contract. No exceptions were noted.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section B of the CAFR.

Student Body Activities

During our review of the student activity funds, there were no exceptions noted.

**West Windsor-Plainsboro Regional School District
Administrative Findings-Financial,
Compliance and Performance**

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2014 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 district procedures related to its completion. The information on the A.S.S.A. was compared to the District work papers with minor exceptions as presented in the Schedule of Audited Enrollments. 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.

During our testing, we identified the following exception related to the bilingual education component of the A.S.S.A.:

Finding 2015-001

Finding

We noted three students that were included on the A.S.S.A. as receiving English Language Services (ESL) that did not receive these services. These students either exited the program pursuant to N.J.A.C. 6A:15-1.10, or were improperly coded in the system as receiving English Language Services. Additionally, one student's test score could not be located to confirm that the student was properly enrolled in the English Language Services program.

Recommendation

We suggest the District ensure students listed as receiving ESL services are actually receiving these services and are verified to the eligibility requirements set forth by N.J.A.C. 6A:15-1.10.

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.

Follow-up on Prior Year's Findings

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations including findings. Corrective action had been taken on all prior year findings. There were no Office of Fiscal Compliance ("OFAC") audit reports issued during the 2014-15 fiscal year.

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.

SCHEDULE OF MEAL COUNT ACTIVITY

WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT

FOOD SERVICE FUND

NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM -Federal

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE (a)	(OVER) UNDER CLAIM (b)
National School Lunch (Regular Rate)	Paid	480,301	480,301	480,301	-	\$ 0.28	
National School Lunch (Regular Rate)	Reduced	19,793	19,793	19,793	-	2.58	
National School Lunch (Regular Rate)	Free	45,095	45,095	45,095	-	2.98	
	TOTAL	<u>545,189</u>	<u>545,189</u>	<u>545,189</u>	-		<u>-</u>
Special Milk	Paid	14,029	14,029	14,029	-	0.2300	
Special Milk	Free	972	972	972	-	Avg cost	
	TOTAL	<u>560,190</u>	<u>560,190</u>	<u>560,190</u>	-		<u>-</u>
Total Net (Over) Under Claim							<u>\$ -</u>

SCHEDULE OF MEAL COUNT ACTIVITY

WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT

FOOD SERVICE FUND

NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM -STATE

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE (a)	(OVER) UNDER CLAIM (b)
State Reimbursement -National School Lunch (Regular Rate)	Paid	480,301	480,301	480,301	-	\$ 0.040	-
State Reimbursement -National School Lunch (Regular Rate)	Reduced	19,793	19,793	19,793	-	0.055	-
State Reimbursement -National School Lunch (Regular Rate)	Free	45,095	45,095	45,095	-	0.055	-
	TOTAL	545,189	545,189	545,189	-		-

Total Net (Over) Under Claim

-

NET CASH RESOURCE SCHEDULE

Net cash resources did/did not exceed three months of expenditures
 Proprietary Funds - Food Service
 Year ended June 30, 2015

<u>Net Cash Resources:</u>	Food Service B - 4/5	
CAFR *		Current Assets
B-4	\$	Cash & Cash Equiv. 564,536
B-4		Due from Other Gov'ts
B-4		Accounts Receivable 203,356
B-4		Investments
CAFR		Current Liabilities
B-4		Less Accounts Payable
B-4		Less Accruals
B-4		Less Due to Other Funds
B-4		Less Unearned Revenue <u>106,065</u>
	\$	Net Cash Resources 661,827 (A)

Net Adj. Total Operating Expense:

B-5	2,893,948	Tot. Operating Exp.
B-5	<u>(19,873)</u>	Less Depreciation
	\$ 2,874,075 (B)	Adj. Tot. Oper. Exp.

Average Monthly Operating Expense:

B / 10 **\$ 287,407.50 (C)**

Three times monthly Average:

3 X C **\$ 862,222.50 (D)**

TOTAL IN BOX A	\$ 661,827.00	
LESS TOTAL IN BOX D	<u>\$ 862,222.50</u>	
NET	<u>\$ (200,395.50)</u>	District is in compliance
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.		

WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT

SCHEDULE OF AUDITED ENROLLMENTS

APPLICATION FOR STATE SCHOOL AID SUMMARY

ENROLLMENT AS OF OCTOBER 15, 2014

	2015-2016 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	Sample for Verifi- cation	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool	25.0		25.0					12.0		12.0						
Full Day Preschool																
Half Day Kindergarten	539.0		540.0		(1.0)			145.0		145.0						
Full Day Kindergarten																
One	611.0		612.0		(1.0)			181.0		181.0						
Two	685.0		686.0		(1.0)			108.0		109.0		(1.0)				
Three	650.0		651.0		(1.0)			195.0		195.0						
Four	709.0		711.0		(2.0)			305.0		306.0		(1.0)				
Five	727.0		727.0					346.0		346.0						
Six	722.0		723.0		(1.0)			363.0		364.0		(1.0)				
Seven	681.0		681.0					335.0		335.0						
Eight	711.0		711.0					331.0		331.0						
Nine	684.0		685.0		(1.0)			372.0		372.0						
Ten	661.0		662.0		(1.0)			302.0		302.0						
Eleven	649.0	2.0	649.0	2.0				327.0	2.0	327.0	2.0					
Twelve	750.0	7.0	750.0	7.0				354.0	2.0	354.0	2.0					
Post-Graduate	9.0		9.0					9.0		9.0						
Adult H.S. (15+CR.)																
Adult H.S. (1-14 CR.)																
Subtotal	<u>8,813.0</u>	<u>9.0</u>	<u>8,822.0</u>	<u>9.0</u>	<u>(9.0)</u>	<u>-</u>	<u>3,685.0</u>	<u>4.0</u>	<u>3,688.0</u>	<u>4.0</u>	<u>(3.0)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Ed - Elementary	315.0		318.0		(3.0)			13.0		13.0			16.0	17.0	17.0	
Special Ed - Middle School	183.0		183.0					6.0		6.0			13.0	6.0	6.0	
Special Ed - High School	319.0	22.0	324.0	23.0	(5.0)	(1.0)		6.0	18.0	6.0	18.0		14.0	14.0	14.0	
Subtotal	<u>817.0</u>	<u>22.0</u>	<u>825.0</u>	<u>23.0</u>	<u>(8.0)</u>	<u>(1.0)</u>	<u>25.0</u>	<u>18.0</u>	<u>25.0</u>	<u>18.0</u>	<u>-</u>	<u>-</u>	<u>43.0</u>	<u>37.0</u>	<u>37.0</u>	<u>-</u>
Co. Voc. - Regular																
Co. Voc. Ft. Post Sec.																
Totals	<u>9,630.0</u>	<u>31.0</u>	<u>9,647.0</u>	<u>32.0</u>	<u>(17.0)</u>	<u>(1.0)</u>	<u>3,710.0</u>	<u>22.0</u>	<u>3,713.0</u>	<u>22.0</u>	<u>(3.0)</u>	<u>-</u>	<u>43.0</u>	<u>37.0</u>	<u>37.0</u>	<u>-</u>
Percentage Error					<u>-0.18%</u>	<u>0.00%</u>					<u>-0.08%</u>	<u>0.00%</u>				<u>0.00%</u>

SCHEDULE OF AUDITED ENROLLMENTS

**WEST WINDSOR - PLAINSBORO REGIONAL SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2014**

	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 LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Preschool												
Full Day Preschool												
Half Day Kindergarten	19.0	19.0		6.0	6.0		2.0	2.0		1.0	1.0	
Full Day Kindergarten												
One	33.0	33.0		15.0	15.0		11.0	11.0		2.0	1.0	1.0
Two	33.0	33.0		12.0	12.0		2.0	2.0		1.0	1.0	
Three	20.0	26.0	(6.0)	12.0	12.0		7.0	7.0		3.0	3.0	
Four	29.0	30.0	(1.0)	13.0	13.0		2.0	2.0		1.0	1.0	
Five	28.0	28.0		14.0	14.0							
Six	23.0	23.0		11.0	11.0		1.0	1.0		1.0	1.0	
Seven	20.0	20.0		9.0	9.0		1.0	1.0		1.0	1.0	
Eight	32.0	32.0		13.0	13.0		4.0	4.0		2.0	2.0	
Nine	25.0	25.0		11.0	11.0		2.0	2.0		1.0	1.0	
Ten	26.0	26.0		10.0	10.0		3.0	3.0		1.0	1.0	
Eleven	26.0	26.0		9.0	9.0		2.0	3.0	(1.0)	3.0	3.0	
Twelve	27.5	27.5		9.0	9.0		1.0	1.0		1.0	1.0	
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14 CR.)												
Subtotal	341.5	348.5	(7.0)	144.0	144.0	-	38.0	39.0	(1.0)	18.0	17.0	1.0
Special Ed - Elementary	49.0	48.0	1.0	18.0	18.0		1.0	1.0		1.0	1.0	
Special Ed - Middle	33.0	33.0		16.0	16.0							
Special Ed - High	43.5	44.0	(0.5)	19.0	19.0		2.0	1.0	1.0	1.0	1.0	
Subtotal	125.5	125.0	0.5	53.0	53.0	-	3.0	2.0	1.0	2.0	2.0	-
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Totals	467.0	473.5	(6.5)	197.0	197.0	-	41.0	41.0	-	20.0	19.0	1.0
Percentage Error			-1.39%			0.00%			0.00%			5.00%
Transportation												
	Reported on DRTRS by DOE/county	Reported on DRTRS by District	Errors	Tested	Verified	Errors						
Reg. - Public Schools, col. 1	6,137.0	6,138.0	1.0	279.0	277.0	2.0						
Reg -SpEd, col. 4	19.0	19.0		1.0	1.0							
Transported - Non-Public, col. 3	434.0	434.0		19.0	19.0							
Special Ed Spec, col. 6	286.0	286.0		13.0	13.0							
Totals	6,876.0	6,877.0	1.0	312.0	310.0	2.0						
Percentage Error			0.01%			0.64%						
							Reg Avg (Mileage) = Regular Including Grade PK students (Part A)			4.23	4.23	
							Reg Avg (Mileage) = Regular Excluding Grade PK students (Part B)			4.23	4.23	
							Spec Avg. = Special Ed with Special Needs			6.10	6.10	

WEST WINDSOR- PLAINSBORO REGIONAL SCHOOL DISTRICT

SCHEDULE OF AUDITED ENROLLMENTS

APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2014

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on A.S.S.A. as NOT Low Income</u>	<u>Reported on Workpapers as NOT Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>
Half Day Preschool						
Full Day Preschool						
Half Day Kindergarten	42.0	42.0		27.0	27.0	
Full Day Kindergarten						
One	47.0	47.0		29.0	28.0	1.0
Two	20.0	20.0		11.0	11.0	
Three	20.0	20.0		11.0	10.0	1.0
Four	7.0	7.0		5.0	5.0	
Five	9.0	9.0		4.0	4.0	
Six	6.0	6.0		3.0	3.0	
Seven	17.0	17.0		11.0	11.0	
Eight	4.0	4.0		1.0	1.0	
Nine	11.0	11.0		6.0	5.0	1.0
Ten	6.0	6.0		3.0	3.0	
Eleven	4.0	3.0	1.0	2.0	2.0	
Twelve	5.0	5.0		2.0	2.0	
Post-Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14 CR.)						
Subtotal	<u>198.0</u>	<u>197.0</u>	<u>1.0</u>	<u>115.0</u>	<u>112.0</u>	<u>3.0</u>
Special Ed - Elementary						
Special Ed - Middle						
Special Ed - High	1.0	3.0	(2.0)	3.0	3.0	
Subtotal	<u>1.0</u>	<u>3.0</u>	<u>(2.0)</u>	<u>3.0</u>	<u>3.0</u>	<u>-</u>
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	<u>199.0</u>	<u>200.0</u>	<u>(1.0)</u>	<u>118.0</u>	<u>115.0</u>	<u>3.0</u>
Percentage Error			<u>-0.50%</u>			<u>2.54%</u>

West Windsor - Plainsboro Regional School District

Excess Surplus Calculation

June 30, 2015

SECTION 1 – Regular District

A. 2% Calculation of Excess Surplus

2014-15 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ 164,868,267 (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	\$ - (B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$ 2,810,326 (B1b)
Transfer from General Fund to SRF for Pre-K Regular	\$ - (B1c)
Transfer from General Fund to SRF for Pre-K Inclusion	\$ - (B1d)
Decreased by:	
On-Behalf TPAF Pension & Social Security	\$ 14,677,948 (B2a)
Assets Acquired Under Capital Leases	\$ - (B2b)
Adjusted 2014-15 General Fund Expenditures [(B) + (B1s) - (B2s)]	\$ 153,000,645 (B3)
2% of Adjusted 2014-15 General Fund Expenditures [(B3) times .02]	\$ 3,060,013 (B4)
Enter Greater of (B4) or \$250,000	\$ 3,060,013 (B5)
Increased by: Allowable Adjustment*	\$ 1,475,660 (K)
Maximum Unassigned/Undesignated-Unreserved Fund Balance [(B5) + (K)]	\$ 4,535,673 (M)

West Windsor - Plainsboro Regional School District

Excess Surplus Calculation

June 30, 2015

SECTION 2

Total General Fund - Fund Balances at 6-30-15 (Per CAFR Budgetary Comparison Schedule C-1)	\$ <u>45,829,572</u> (C)
Decreased by:	
Year-end Encumbrances	\$ <u>3,696,886</u> (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ _____ - (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ <u>9,676,117</u> (C3)
Other Restricted Fund Balances****	\$ <u>16,928,850</u> (C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$ <u>1,103,124</u> (C5)
 Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	 \$ <u>14,424,595</u> (U1)

SECTION 3

[(U1)-(M)] IF NEGATIVE ENTER -0-	\$ <u>9,888,922</u> (E)
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Recapitulation of Excess surplus as of June 30, 2015

Reserve Excess Surplus- Designated for Subsequent Year's Expenditures**	\$ <u>9,676,117</u> (C3)
Reserve Excess Surplus *** [(E)]	\$ <u>9,888,922</u> (E)
Total [(C3)+(E)]	\$ <u>19,565,039</u> (D)

*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, 2015 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

West Windsor - Plainsboro Regional School District

Excess Surplus Calculation

June 30, 2015

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.

Detail of Allowable Adjustments

Impact Aid	\$ _____	- (H)
Sales & Lease-back	\$ _____	- (I)
Extraordinary Aid	\$ 1,428,877	(J1)
Additional Nonpublic School Transportation Aid	\$ 46,783	(J2)
Current Year School Bus Advertising Revenue Recognized	\$ _____	- (J3)
Family Crisis Transportation Aid	\$ _____	- (J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	\$ 1,475,660	(K)

** This amount represents the June 30, 2014 Excess Surplus (C3 above) and must be included in the Audit Summary Line 90031.

*** Amount must agree to the June 30, 2015 CAFR and must agree to Audit Summary Worksheet Line 90030.

**** Amount for Other Restricted 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 Division of Administration and Finance prior to September 30.

West Windsor - Plainsboro Regional School District

Excess Surplus Calculation

June 30, 2015

Detail of Other Restricted Fund Balance

Statutory restrictions:	
Approved unspent separate proposal	\$ -
Sale/lease-back reserve	\$ -
Capital reserve	\$ 14,520,491
Maintenance reserve	\$ 1,408,359
Emergency reserve	\$ 1,000,000
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	\$ -
[Other Restricted Fund Balance not noted above]****	\$ -
Total Other Restricted Fund Balance	\$ 16,928,850 (C4)