



**LIVINGSTON TOWNSHIP SCHOOL DISTRICT  
LIVINGSTON, NEW JERSEY**

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

**JUNE 30, 2016**

LIVINGSTON TOWNSHIP SCHOOL DISTRICT

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

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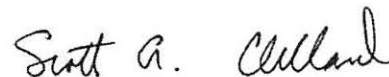
## INDEPENDENT AUDITORS' REPORT

Honorable President and Members  
of the Board of Education  
Livingston Township School District  
County of Essex, 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 Board of Education of the Livingston Township School District in the County of Essex for the year ended June 30, 2016, and have issued our report thereon dated December 2, 2016.

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 Livingston Township Board of Education's management and Board Members and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.



Scott A. Clelland  
Licensed Public School Accountant  
No. 1049



WISS & COMPANY, LLP

December 2, 2016  
Livingston, New Jersey

**LIVINGSTON TOWNSHIP SCHOOL DISTRICT**

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

**Scope of Audit**

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Manager of Accounting and Finance, 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

Fire 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>
Steven Robinson	Board Secretary/School Business Administrator	\$ 500,000
Patricia Ramos	Assistant Business Administrator	\$ 10,000

There is a Public Employees’ Faithful Performance Blanket Position Bond with the General Property and Casualty Co. covering all other employees with multiple coverage of \$400,000.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The District 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*, which is performed as part of the District’s annual budget process. No exceptions were noted.

**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 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 tested were approved by the Superintendent and were certified by the President of the Board and the Board Secretary/Business Administrator.

**LIVINGSTON TOWNSHIP SCHOOL DISTRICT**  
**MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS –**  
**FINANCIAL, COMPLIANCE AND PERFORMANCE**

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

Payrolls were delivered to the secretary of the board who then deposited with warrants in separate bank accounts for net payroll and withholdings.

Our review of the payroll accounts did not reveal any exceptions.

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. No exceptions were noted.

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, we also selected a sample of 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% 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 did not identify any exceptions.

Treasurer's Records (optional position)

Our review of the financial and accounting records maintained by the Manager of Accounting and Finance disclosed no exceptions.

Elementary and Secondary Education Act (E.S.E.A.)/Improving America's Schools Act (IASA) 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 Titles I, II and III of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for E.S.E.A. indicated no instances of noncompliance and/or questionable costs.

## LIVINGSTON TOWNSHIP SCHOOL DISTRICT

### MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

#### Other Special Federal and/or State Projects

The District's special projects were approved as listed on Schedules A (K-3) and B (K-4) 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 instances of noncompliance that are required to be reported in accordance with the Uniform Guidance or State OMB 15-08.

#### 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 amount of the expenditure charged to the current year's Final Report(s) for all 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 expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

#### Nonpublic State Aid

Our review of the Nonpublic State Aid completion reports disclosed no exceptions.

#### **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:39-3(a)* are \$40,000 (with a Qualified Purchasing Agent) and \$29,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school transportation contracts under *N.J.S.A. 18A:39-3* is \$18,800 for 2015-16.

The District 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 Solicitor's opinion should be sought before a commitment is made.

**LIVINGSTON TOWNSHIP SCHOOL DISTRICT**  
**MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS –**  
**FINANCIAL, COMPLIANCE AND PERFORMANCE**

Procedures were performed on a test basis, to indicate if any 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*.

No exceptions were noted.

**School Food Service**

The District does not participate in the federal or state Child Nutrition Program.

Exhibits reflecting the food service enterprise fund are included in the B-4 through B-6 section of the CAFR.

**Student Body Activities**

Our audit procedures included a test of items selected from cash receipts and cash disbursements for the student activity funds for various District schools. No exceptions were noted.

**Application for State School Aid**

Our audit procedures included a test of information reported in the October 15, 2015 Application for State School Aid (A.S.S.A.) 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 workpapers without exception. The information that was included on the workpapers was verified with one exception as presented in the Schedule of Audited Enrollments. 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 written procedures appear to be adequate for the recording of student enrollment data.

**Pupil Transportation**

Our audit procedures included a test of on-roll status reported in the 2015-16 District Report of Transported Resident Students (“DRTRS”). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report without exception. 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. 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.

**LIVINGSTON TOWNSHIP SCHOOL DISTRICT**  
**MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS –**  
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**Facilities and Capital Assets**

Our procedures included a review of the New Jersey Schools Development Authority (“NJSDA”) grant agreements for consistency with recording NJSDA revenue, transfers of local funds from the general fund or from the capital reserve account, and awarding contracts for eligible facilities construction. We noted no exceptions.

**Follow-up on Prior Year Findings**

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations. Corrective action had been taken on all prior year findings.

There were no audit reports issued by the Office of Fiscal Accountability and Compliance (OFAC) during the 2016 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.



LIVINGSTON TOWNSHIP SCHOOL DISTRICT  
 SCHEDULE OF AUDITED ENROLLMENTS  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 ENROLLMENT AS OF OCTOBER 15, 2015

	2016-2017 Application for State School Aid (10/15/15 data)						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		Sample	Sample	Sample
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Schools	Verification	Verified	Errors	
Half Day Preschool	16	-	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Preschool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	327	-	327	-	-	-	15	-	15	-	-	-	-	-	-	-	-
One	397	-	397	-	-	-	16	-	16	-	-	-	-	-	-	-	-
Two	407	-	407	-	-	-	14	-	14	-	-	-	-	-	-	-	-
Three	396	-	396	-	-	-	2	-	2	-	-	-	-	-	-	-	-
Four	401	-	401	-	-	-	4	-	4	-	-	-	-	-	-	-	-
Five	393	-	393	-	-	-	5	-	5	-	-	-	-	-	-	-	-
Six	416	-	416	-	-	-	8	-	8	-	-	-	-	-	-	-	-
Seven	405	-	405	-	-	-	6	-	6	-	-	-	-	-	-	-	-
Eight	405	-	405	-	-	-	4	-	4	-	-	-	-	-	-	-	-
Nine	389	-	389	-	-	-	5	-	5	-	-	-	-	-	-	-	-
Ten	418	-	418	-	-	-	7	-	7	-	-	-	-	-	-	-	-
Eleven	395	-	395	-	-	-	3	-	3	-	-	-	-	-	-	-	-
Twelve	405	-	405	-	-	-	187	-	187	-	-	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15 + CR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14 CR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	5,170	-	5,170	-	-	-	276	-	276	-	-	-	-	-	-	-	-
Special Education Elementary	302	-	302	-	-	-	24	-	24	-	-	-	16	12	12	-	-
Special Education Middle School	202	-	202	-	-	-	11	-	11	-	-	-	8	6	6	-	-
Special Education High School	226	-	226	-	-	-	9	-	9	-	-	-	47	36	36	-	-
Subtotal	730	-	730	-	-	-	44	-	44	-	-	-	71	54	54	-	-
County Vocational - Regular	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Vocational - First Post Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	5,900	-	5,900	-	-	-	320	-	320	-	-	-	71	54	54	-	-
Percentage Error					0.0%	0.0%							0.0%	0.0%			0.0%

**LIVINGSTON TOWNSHIP SCHOOL DISTRICT**  
**SCHEDULE OF AUDITED ENROLLMENTS**  
**APPLICATION FOR STATE SCHOOL AID SUMMARY (continued)**

**ENROLLMENT AS OF OCTOBER 15, 2015**

	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	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	2	2	-	2	2	-	2	2	-	2	2	-
One	4	4	-	3	3	-	1	1	-	1	1	-
Two	5	5	-	3	3	-	2	2	-	2	2	-
Three	1	1	-	1	1	-	-	-	-	-	-	-
Four	6	6	-	4	3	1	-	-	-	-	-	-
Five	2	2	-	1	1	-	-	-	-	-	-	-
Six	4	4	-	4	4	-	-	-	-	-	-	-
Seven	10	10	-	6	6	-	-	-	-	-	-	-
Eight	2	2	-	1	1	-	-	-	-	-	-	-
Nine	4	4	-	3	3	-	1	1	-	-	-	-
Ten	6	6	-	4	4	-	1	1	-	1	1	-
Eleven	3	3	-	2	2	-	1	1	-	1	1	-
Twelve	3	3	-	3	3	-	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15 + CR)	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14 CR)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	52	52	-	37	36	1	8	8	-	7	7	-
Special Education Elementary School	8	8	-	8	8	-	-	-	-	-	-	-
Special Education Middle School	5	5	-	6	6	-	-	-	-	-	-	-
Special Education High School	5	5	-	4	4	-	-	-	-	-	-	-
Subtotal	18	18	-	18	18	-	-	-	-	-	-	-
County Vocational - Regular	-	-	-	-	-	-	-	-	-	-	-	-
County Vocational - First Post Secondary	-	-	-	-	-	-	-	-	-	-	-	-
Total	70	70	-	55	54	1	8	8	-	7	7	-
Percentage Error			0.0%			1.8%			0.0%			0.0%

	Transportation						Average mileage - regular including Grade PK students	Reported	Recalculated
	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Tested	Verified	Errors			
Regular - Public	908	908	-	164	164	-			
Transported Non-Public	284	284	-	51	51	-	3.3	3.3	
AIL - Non Public	120	120	-	22	22	-			
Special Education-Public	13	13	-	2	2	-			
Special Education Needs	137	137	-	25	25	-	7.2	7.2	
Totals	1,462	1,462	-	264	264	-			
Percentage Error			0.0%			0.0%			

LIVINGSTON TOWNSHIP SCHOOL DISTRICT

SCHEDULE OF AUDITED ENROLLMENTS  
APPLICATION FOR STATE SCHOOL AID SUMMARY

ENROLLMENT AS OF OCTOBER 15, 2015

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.S.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Preschool	-	-	-	-	-	-
Full Day Preschool	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-
Full Day Kindergarten	15	15	-	11	11	-
One	16	16	-	12	12	-
Two	12	12	-	9	9	-
Three	3	3	-	1	1	-
Four	-	-	-	-	-	-
Five	5	5	-	4	4	-
Six	5	5	-	4	4	-
Seven	-	-	-	-	-	-
Eight	4	4	-	3	3	-
Nine	3	3	-	2	2	-
Ten	2	2	-	2	2	-
Eleven	-	-	-	-	-	-
Twelve	1	1	-	1	1	-
Post-Graduate	-	-	-	-	-	-
Adult H.S. (15 + CR)	-	-	-	-	-	-
Adult H.S. (1-14 CR)	-	-	-	-	-	-
Subtotal	<u>66</u>	<u>66</u>	<u>-</u>	<u>49</u>	<u>49</u>	<u>-</u>
Special Education Elementary School	1	1	-	1	1	-
Special Education Middle School	-	-	-	-	-	-
Special Education High School	-	-	-	-	-	-
Subtotal	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>-</u>
County Vocational - Regular	-	-	-	-	-	-
County Vocational - First Post Secondary	-	-	-	-	-	-
Total	<u>67</u>	<u>67</u>	<u>-</u>	<u>50</u>	<u>50</u>	<u>-</u>
Percentage Error			<u>0.0%</u>			<u>0.0%</u>

**LIVINGSTON TOWNSHIP SCHOOL DISTRICT**

**EXCESS SURPLUS CALCULATION**

**June 30, 2016**

**SECTION 1 - Regular District**

**A. 2% Calculation of Excess Surplus**

2015-16 Total General Fund Expenditures per the CAFR, Ex. C-1	<u>\$ 112,891,651</u> (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	<u>\$ 2,954,550</u> (B1a)
Transfer from Capital Reserve to Capital Projects Fund	<u>\$ -</u> (B1b)
Transfer from General Fund to SRF for PreK-Regular	<u>\$ -</u> (B1c)
Transfer from General Fund to SRF for PreK-Inclusion	<u>\$ -</u> (B1d)
Decreased by:	
On-Behalf TPAF Pension & Social Security	<u>\$ 11,507,978</u> (B2a)
Assets Acquired Under Capital Leases	<u>\$ 1,000,000</u> (B2b)
Adjusted 2015-16 General Fund Expenditures [(B) + (B1s) - (B2s)]	<u>\$ 103,338,223</u> (B3)
2% of Adjusted 2015-16 General Fund Expenditures	
[(B3) times .02]	<u>\$ 2,066,764</u> (B4)
Enter Greater of (B4) or \$250,000	<u>\$ 2,066,764</u> (B5)
Increased by: Allowable Adjustment*	<u>\$ 629,689</u> (K)
Maximum Unassigned/Undesignated-Unreserved Fund Balance [(B5) + (K)]	<u>\$ 2,696,453</u> (M)

**SECTION 2**

Total General Fund - Fund Balances at 6-30-16 (Per CAFR Budgetary Comparison Schedule C-1)	<u>\$ 8,239,825</u> (C)
Decreased by:	
Year-end Encumbrances	<u>\$ 136,507</u> (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	<u>\$ -</u> (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	<u>\$ 936,922</u> (C3)
Other Restricted Fund Balances****	<u>\$ 3,184,627</u> (C4)
Assigned Fund Balance - Designated for Subsequent Year's Expenditures	<u>\$ 388,240</u> (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	<u>\$ 3,593,529</u> (U1)

LIVINGSTON TOWNSHIP SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

June 30, 2016

SECTION 3

Restricted Fund Balance - Excess Surplus \*\*\*  
[(U1)-(M)] IF NEGATIVE ENTER -0- \$ 897,076 (E)

Recapitulation of Excess Surplus as of June 30, 2015

Reserved Excess Surplus - Designated for Subsequent Year's  
Expenditures \*\* \$ 936,922 (C3)

Reserved Excess Surplus \*\*\* [(E)] \$ 897,076 (E)

Total [(C3)+(E)] \$ 1,833,998 (D)

Detail of Allowable Adjustments

Impact Aid \$ - (H)

Sales & Lease-back \$ - (I)

Extraordinary Aid \$ 607,478 (J1)

Additional Nonpublic School Transportation Aid \$ 22,211 (J2)

Current Year School Bus Advertising Revenue Recognized \$ - (J3)

Family Crisis Transportation Aid \$ - (J4)

Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)] \$ 629,689 (K)

\*\* This amount represents the June 30, 2015 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

\*\*\* Amount must agree to the June 30, 2016 CAFR and the sum of the two lines 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.

LIVINGSTON TOWNSHIP SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

June 30, 2016

Detail of Other Restricted Fund Balance

Statutory restrictions:	
Approved unspent separate proposal	\$ -
Sale/lease-back reserve	\$ -
Capital reserve	\$ 2,861,292
Maintenance reserve	\$ -
Emergency reserve	\$ 323,335
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 (Sections 8002 and 8003)	\$ -
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	\$ -
Other state/government mandated reserve	\$ -
 [Other Restricted Fund Balance not noted above]****	 \$ -
 Total Other Restricted Fund Balance	 \$ 3,184,627 (C4)