



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

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

JUNE 30, 2019

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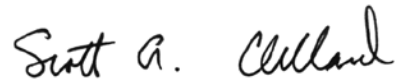
INDEPENDENT AUDITORS' REPORT

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 as of and for the year ended June 30, 2019, and have issued our report thereon dated December 18, 2019.

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 solely 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 18, 2019
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.

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

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

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.) 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 CAFR. This section of the CAFR documents the financial position pertaining to the projects under Titles I, II, III and IV 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.

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.

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

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 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 \$19,000 for 2018-19.

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.

Based on the results of our examination, I did not note any individual payments, contracts, or agreements made for the performance of any work or goods or services, in excess of statutory thresholds where there had been no advertising for bids in accordance with the provision of *N.J.S.A. 18A:18A-4*.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per *N.J.S.A. 18A:18A-5*. No exceptions were identified.

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

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 (ASSA)

Our audit procedures included a test of information reported in the October 15, 2018 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 as noted in the accompanying Schedule of Audited Enrollments. The information that was included on the workpapers was verified, without exception, as noted in the accompanying 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 are adequate for the recording of student enrollment data.

Pupil Transportation

Our audit procedures included a test of on-roll status reported in the 2018-19 District Report of Transported Resident Students (“DRTRS”). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with minor exceptions as noted in the accompanying Schedule of Audited Enrollments. The results of our procedures are presented in the Schedule of Audited Enrollments.

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. The bid specifications for the purchase of buses were in compliance statutes, where applicable. No exceptions were noted in our review of transportation related purchases of goods and services.

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. No exceptions were noted.

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

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

Capital Projects

The District has a large accounts receivable balance related to capital projects that have been completed. We suggest the District continue to provide the necessary documentation to the SDA in order to ensure collectability of the outstanding accounts receivable balance. Once the District has received the funds from the State, any remaining local funds should be returned to their original funding sources.

Follow-up on Prior Year Findings

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations, including findings. There were no prior year findings.

There were no audit reports issued by the Office of Fiscal Accountability and Compliance (OFAC) during the 2019 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, 2018

	2019-2020 Application for State School Aid (10/15/18 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		Sample	Sample	Sample
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Private Schools	Verification	Verified	Errors	
Half Day Preschool	26	-	26	-	-	-	26	-	26	-	-	-					
Full Day Preschool	1	-	1	-	-	-	1	-	1	-	-	-					
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-					
Full Day Kindergarten	354	-	354	-	-	-	61	-	61	-	-	-					
One	366	-	366	-	-	-	61	-	61	-	-	-					
Two	367	-	367	-	-	-	56	-	56	-	-	-					
Three	367	-	367	-	-	-	79	-	79	-	-	-					
Four	414	-	414	-	-	-	91	-	91	-	-	-					
Five	410	-	410	-	-	-	66	-	66	-	-	-					
Six	403	-	403	-	-	-	403	-	403	-	-	-					
Seven	416	-	416	-	-	-	416	-	416	-	-	-					
Eight	407	-	407	-	-	-	407	-	407	-	-	-					
Nine	412	-	412	-	-	-	412	-	412	-	-	-					
Ten	416	1	416	1	-	-	416	-	416	-	-	-					
Eleven	408	1	408	1	-	-	408	-	408	-	-	-					
Twelve	385	1	385	1	-	-	385	-	385	-	-	-					
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-					
Adult H.S. (15 + CR)	-	-	-	-	-	-	-	-	-	-	-	-					
Adult H.S. (1-14 CR)	-	-	-	-	-	-	-	-	-	-	-	-					
Subtotal	5,152	3	5,152	3	-	-	3,288	-	3,288	-	-	-					
Special Education Elementary	325	-	325	-	-	-	51	-	51	-	-	-	20	16	16	-	
Special Education Middle School	249	-	249	-	-	-	168	-	168	-	-	-	14	11	11	-	
Special Education High School	281	-	281	-	-	-	281	-	281	-	-	-	35	26	26	-	
Subtotal	855	-	855	-	-	-	500	-	500	-	-	-	69	53	53	-	
County Vocational - Regular	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
County Vocational - First Post Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	6,007	3	6,007	3	-	-	3,788	-	3,788	-	-	-	69	53	53	-	
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, 2018

	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	7	7	-	3	3	-	-	-	-	-	-	-
One	4	4	-	2	2	-	-	-	-	-	-	-
Two	5	5	-	3	3	-	1	1	-	1	1	-
Three	6	6	-	4	4	-	-	-	-	-	-	-
Four	4	4	-	2	2	-	-	-	-	-	-	-
Five	5	5	-	4	4	-	-	-	-	-	-	-
Six	2	2	-	2	2	-	-	-	-	-	-	-
Seven	8	8	-	7	7	-	-	-	-	-	-	-
Eight	4	4	-	4	4	-	-	-	-	-	-	-
Nine	9	9	-	6	6	-	-	-	-	-	-	-
Ten	13	13	-	7	7	-	-	-	-	-	-	-
Eleven	10	10	-	6	6	-	1	1	-	1	1	-
Twelve	6	6	-	6	6	-	1	1	-	1	1	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15 + CR)	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14 CR)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	83	83	-	56	56	-	3	3	-	3	3	-
Special Education Elementary School	13	13	-	7	7	-	-	-	-	-	-	-
Special Education Middle School	4	4	-	3	3	-	-	-	-	-	-	-
Special Education High School	9	9	-	9	9	-	-	-	-	-	-	-
Subtotal	26	26	-	19	19	-	-	-	-	-	-	-
County Vocational - Regular	-	-	-	-	-	-	-	-	-	-	-	-
County Vocational - First Post Secondary	-	-	-	-	-	-	-	-	-	-	-	-
Total	109	109	-	75	75	-	3	3	-	3	3	-
Percentage Error			0.0%			0.0%			0.0%			0.0%

Transportation							Reported	Recalculated
Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Tested	Verified	Errors	Average mileage - regular including Grade PK students	3.5	3.5
Regular - Public	1,041	-	173	173	-	Average mileage - regular excluding Grade PK students	3.5	3.5
Transported Non-Public	254	-	42	42	-	Average mileage - special education with special needs	6.3	6.3
AIL - Non Public	143	-	24	24	-			
Special Education-Public	14	-	2	2	-			
Special Education Needs	185	-	31	31	-			
Totals	1,637	-	272	272	-			
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, 2018

	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	23	23	-	20	20	-
One	17	17	-	11	11	-
Two	8	8	-	7	7	-
Three	10	10	-	9	9	-
Four	3	3	-	3	3	-
Five	4	4	-	2	2	-
Six	2	2	-	1	1	-
Seven	4	4	-	3	3	-
Eight	4	4	-	4	4	-
Nine	2	2	-	1	1	-
Ten	4	4	-	3	3	-
Eleven	-	-	-	-	-	-
Twelve	2	2	-	1	1	-
Post-Graduate	-	-	-	-	-	-
Adult H.S. (15 + CR)	-	-	-	-	-	-
Adult H.S. (1-14 CR)	-	-	-	-	-	-
Subtotal	<u>83</u>	<u>83</u>	-	<u>65</u>	<u>65</u>	-
Special Education Elementary School	3	3	-	-	-	-
Special Education Middle School	-	-	-	-	-	-
Special Education High School	-	-	-	-	-	-
Subtotal	<u>3</u>	<u>3</u>	-	-	-	-
County Vocational - Regular	-	-	-	-	-	-
County Vocational - First Post Secondary	-	-	-	-	-	-
Total	<u>86</u>	<u>86</u>	-	<u>65</u>	<u>65</u>	-
Percentage Error			<u>0.0%</u>			<u>0.0%</u>

LIVINGSTON TOWNSHIP SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

June 30, 2019

SECTION 1 - Regular District

A. 2% Calculation of Excess Surplus

2018-19 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ 131,779,236	(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	\$ 18,129,199	(B2a)
Assets Acquired Under Capital Leases	\$ 1,500,000	(B2b)
 Adjusted 2018-19 General Fund Expenditures [(B) + (B1s) - (B2s)]	 \$ 112,150,037	 (B3)
 2% of Adjusted 2018-19 General Fund Expenditures [(B3) times .02]	 \$ 2,243,001	 (B4)
Enter Greater of (B4) or \$250,000	\$ 2,243,001	(B5)
Increased by: Allowable Adjustment*	\$ 1,179,931	(K)
 Maximum Unassigned/Undesignated-Unreserved Fund Balance [(B5) + (K)]	 \$ 3,422,932	 (M)

SECTION 2

Total General Fund - Fund Balances at 6-30-19 (Per CAFR Budgetary Comparison Schedule C-1)	\$ 8,336,836	(C)
Decreased by:		
Year-end Encumbrances - Assigned	\$ 77,409	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ -	(C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ 788,946	(C3)
Other Restricted Fund Balances****	\$ 2,706,284	(C4)
Assigned Fund Balance - Designated for Subsequent Year's Expenditures	\$ 511,054	(C5)
Additional Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures July 1, 2019- August 1, 2019	\$ -	(C6)
 Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]	 \$ 4,253,143	 (U1)

LIVINGSTON TOWNSHIP SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

June 30, 2019

SECTION 3

Restricted Fund Balance - Excess Surplus ***	
[(U1)-(M)] IF NEGATIVE ENTER -0-	\$ <u>830,211</u> (E)

Recapitulation of Excess Surplus as of June 30, 2019

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ <u>788,946</u> (C3)
Reserved Excess Surplus *** [(E)]	\$ <u>830,211</u> (E)
 Total [(C3)+(E)]	 \$ <u>1,619,157</u> (D)

Detail of Allowable Adjustments

Impact Aid	(H)
Sales & Lease-back	\$ <u>-</u> (I)
Extraordinary Aid	\$ <u>1,138,157</u> (J1)
Additional Nonpublic School Transportation Aid	\$ <u>41,774</u> (J2)
Current Year School Bus Advertising Revenue Recognized	\$ <u>-</u> (J3)
Family Crisis Transportation Aid	\$ <u>-</u> (J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	\$ <u>1,179,931</u> (K)

** This amount represents the June 30, 2018 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

*** Amount must agree to the June 30, 2019 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, 2019

Detail of Other Restricted Fund Balance

Statutory restrictions:	
Approved unspent separate proposal	\$ -
Sale/lease-back reserve	\$ -
Capital reserve	\$ 2,382,949
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	\$ 2,706,284 (C4)

Livingston Township School District

Audit Recommendations Summary

June 30, 2019

We suggest the following:

Administrative Practices and Procedures

None

Financial Planning, Accounting and Reporting

None

School Purchasing Programs

None

School Food Service

None

Student Body Activities

None

Application for State School Aid

None

Pupil Transportation

None

Facilities and Capital Assets

None

Miscellaneous

None

Status of Prior Year Findings

There were no prior year findings.