



**WEST WINDSOR-PLAINSBORO REGIONAL
SCHOOL DISTRICT**

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

JUNE 30, 2019

**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 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 West Windsor-Plainsboro Regional School District in the County of Mercer for the year ended June 30, 2019, and have issued our report thereon dated December 9, 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 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.



Scott A. Clelland
Licensed Public School Accountant
No. 1049


WISS & COMPANY, LLP

December 9, 2019
Livingston, New Jersey

**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)

Name	Position	Amount
Christopher Russo	Board Secretary/Assistant Superintendent for Finance and Support Services	\$695,000
Derek Mead	Comptroller	695,000
Jill Liedtka	Treasurer of School Monies	695,000
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 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 identified on the Application for State School Aid Summary. 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 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.

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 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. No exceptions were identified.

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 Teacher's Pension and Annuity Fund. No exceptions were noted.

T.P.A.F. Reimbursement to the State for Federal Salary Expenditures

The amount of the expenditure charged to the current year's final reports for all applicable federal awards for the school district to reimburse the State for the TPAF/FICA payments made by the State on behalf of the school district for those employees whose salaries are identified as being paid from federal

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

funds was made prior to the end of the 90 day grant liquidation period required by the Office of Grants Management. The expenditures were reviewed subsequent to the reimbursement and no exceptions were noted.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

The bid thresholds in accordance with *N.J.S.A. 18A:18A-2*, and *18A:18A-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 student transportation contracts under *N.J.S.A. 18A:39-3* is \$19,000 for 2018-19.

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*.

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 school food service program was not selected as a major federal and/or state program. However, the program expenditures exceeded \$100,000 in federal and/or State support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the School Food Authority had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

We also inquired of school management, or appropriate school food service personnel, as to whether the SFA's expenditures of school food service revenues were limited to allowable direct and indirect costs. No exceptions were noted.

The Statement of Revenues, Expenses, and Changes in Fund Net Position (CAFR Schedule B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

Student Body Activities

During our audit of the student activity funds, we did not identify any exceptions.

**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, 2018 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 identified in the accompanying Schedule of Audited Enrollments. The information that was included on the workpapers was verified with minor exceptions 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 has adequate written procedures for the recording of student enrollment data.

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.

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)*.

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. There were no findings in the prior year which required corrective action.

During the 2019 fiscal year, the Office of Fiscal Accountability and Compliance (OFAC) completed a review of the addenda bidding process for the partial roof replacement at J. V. B. Wicoff Elementary School in May 2011.

On August 9, 2019, the District received a report from the State related to the Collaborative Monitoring Report performed by the New Jersey Department of Education Office of Fiscal Accountability and Compliance. The report was completed for ESSA and IDEA covering the period July 1, 2018 through May 31, 2019. As part of our procedures, we identified similar exceptions identified by the State and noted that corrective action had already been taken by the District and therefore we did not include this as a finding and recommendation.

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

For both reports issued during the 2019 fiscal year, the District completed and submitted the required corrective action plans, which were accepted by OFAC. The District also posted all reports on its website as required.

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.

WEST WINDSOR-PLAINSBORO REGIONAL 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						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 Private Schools	Errors	Sample for Verification	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared						
Half Day Preschool	29.0		29.0					29.0		29.0								
Full Day Preschool																		
Half Day Kindergarten	489.0		489.0					155.0		155.0								
Full Day Kindergarten																		
One	572.0		572.0					142.0		142.0								
Two	581.0		581.0					143.0		143.0								
Three	648.0		648.0					165.0		165.0								
Four	710.0		710.0					328.0		328.0								
Five	671.0		671.0					376.0		376.0								
Six	762.0		762.0					360.0		360.0								
Seven	733.0		733.0					385.0		385.0								
Eight	749.0		749.0					384.0		384.0								
Nine	741.0		741.0					393.0		393.0								
Ten	719.0		719.0					345.0		345.0								
Eleven	652.0		652.0					346.0		346.0								
Twelve	662.0	6.0	662.0	6.0				293.0	3.0	293.0	3.0							
Post-Graduate																		
Adult H.S. (15+CR.)																		
Adult H.S. (1-14 CR.)																		
Subtotal	8,718.0	6.0	8,718.0	6.0	-	-	3,844.0	3.0	3,844.0	3.0	-	-	-	-	-	-	-	-
Special Ed - Elementary	347.0		347.0				12.0		12.0				12.0	11.0	1.0	9.0	9.0	
Special Ed - Middle School	189.0		189.0				6.0		6.0				7.0	7.0		7.0	7.0	
Special Ed - High School	276.0	15.0	276.0	15.0			7.0	10.0	7.0	10.0			19.5	19.5		17.0	17.0	
Subtotal	812.0	15.0	812.0	15.0	-	-	25.0	10.0	25.0	10.0	-	-	38.5	37.5	1.0	33.0	33.0	-
Co. Voc. - Regular																		
Co. Voc. Ft. Post Sec.																		
Totals	9,530.0	21.0	9,530.0	21.0	-	-	3,869.0	13.0	3,869.0	13.0	-	-	38.5			33.0	33.0	0.0
Percentage Error					0.00%	0.00%					0.00%	0.00%						0.00%

SCHEDULE OF AUDITED ENROLLMENTS

**WEST WINDSOR - PLAINSBORO REGIONAL SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
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	1.0	1.0										
Full Day Preschool												
Half Day Kindergarten	16.0	16.0		1.0	1.0		2.0	4.0	(2.0)	1.0	1.0	
Full Day Kindergarten												
One	18.0	18.0		2.0	2.0		2.0	2.0		2.0	2.0	
Two	15.0	15.0		1.0	1.0		2.0	2.0		1.0	1.0	
Three	15.0	15.0										
Four	19.0	19.0										
Five	15.0	15.0		1.0	1.0		1.0	1.0		1.0	1.0	
Six	23.0	23.0		3.0	3.0		3.0	3.0		3.0	3.0	
Seven	21.0	21.0										
Eight	22.0	22.0		1.0	1.0		2.0	2.0		1.0	1.0	
Nine	24.0	24.0		3.0	3.0		4.0	4.0		3.0	3.0	
Ten	25.0	25.0										
Eleven	14.0	14.0		2.0	2.0		2.0	2.0		2.0	2.0	
Twelve	21.5	21.0	0.5	2.0	2.0		2.0	2.0		2.0	2.0	
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14 CR.)												
Subtotal	249.5	249.0	0.5	16.0	16.0	-	20.0	22.0	(2.0)	16.0	16.0	-
Special Ed - Elementary	42.0	42.0		5.0	5.0							
Special Ed - Middle	19.0	19.0		3.0	3.0							
Special Ed - High	28.0	27.5	0.5	6.0	6.0							
Subtotal	89.0	88.5	0.5	14.0	14.0	-	-	-	-	-	-	-
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Totals	338.5	337.5	1.0	30.0	30.0	-	20.0	22.0	(2.0)	16.0	16.0	-
Percentage Error			0.30%			0.00%			-10.00%			0.00%

	Transportation						Reported	Recalculated
	Reported on DRTRS by DOE/county	Reported on DRTRS by District	Errors	Tested	Verified	Errors		
Reg. - Public Schools, col. 1	6,537.0	6,538.0	(1.0)	282.0	282.0		4.1	4.1
Reg -SpEd, col. 4	19.5	19.5		2.0	2.0		4.1	4.1
Transported - All, col.2 & Non-Public, col. 3	455.0	455.0		19.0	18.0	1.0	7.0	7.0
Special Ed Spec, col. 6	216.5	216.5		9.0	9.0			
Totals	7,228.0	7,229.0	(1.0)	312.0	311.0	1.0		
Percentage Error			-0.01%			0.32%		
							Reg Avg.(Mileage) = Regular Including Grade PK students (Part A)	4.1
							Reg Avg.(Mileage) = Regular Excluding Grade PK students (Part B)	4.1
							Spec Avg. = Special Ed with Special Needs	7.0

WEST WINDSOR- PLAINSBORO REGIONAL SCHOOL DISTRICT

SCHEDULE OF AUDITED ENROLLMENTS

APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2018

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	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	78.0	78.0		6.0	6.0	
Full Day Kindergarten						
One	51.0	51.0		33.0	33.0	
Two	25.0	25.0		16.0	16.0	
Three	9.0	9.0		8.0	8.0	
Four	12.0	12.0		9.0	9.0	
Five	6.0	6.0		4.0	4.0	
Six	11.0	11.0		9.0	9.0	
Seven	15.0	15.0		10.0	10.0	
Eight	9.0	9.0		7.0	7.0	
Nine	10.0	10.0		7.0	7.0	
Ten	10.0	10.0		6.0	6.0	
Eleven	6.0	6.0		5.0	5.0	
Twelve	2.0	2.0		2.0	2.0	
Post-Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14 CR.)						
Subtotal	<u>244.0</u>	<u>244.0</u>	<u>-</u>	<u>122.0</u>	<u>122.0</u>	<u>-</u>
Special Ed - Elementary						
Special Ed - Middle						
Special Ed - High						
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	<u>244.0</u>	<u>244.0</u>	<u>-</u>	<u>122.0</u>	<u>122.0</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

WEST WINDSOR - PLAINSBORO REGIONAL SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

JUNE 30, 2019

SECTION 1

A. 2% Calculation of Excess Surplus

2018-19 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ 198,135,576	(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, PRM, LTD and Social Security	\$ 25,012,563	(B2a)
Assets Acquired Under Capital Leases	\$ _____	(B2b)
Adjusted 2018-19 General Fund Expenditures [(B) + (B1s) - (B2s)]	\$ 173,123,013	(B3)
2% of Adjusted 2018-19 General Fund Expenditures [(B3) times .02]	\$ 3,462,460	(B4)
Enter Greater of (B4) or \$250,000	\$ 3,462,460	(B5)
Increased by: Allowable Adjustment*	\$ 1,664,369	(K)
Maximum Unassigned/Undesignated - Unreserved Fund Balance [(B5) + (K)]	\$ 5,126,829	(M)

SECTION 2

Total General Fund - Fund Balances at 6-30-19 (Per CAFR Budgetary Comparison Schedule C-1)	\$ 63,027,038	(C)
Decreased by:		
Assigned Year End Encumbrances	\$ 10,307,032	(C1)
Assigned - Designated for Subsequent Year's-ARRA SEMI Expenditures	\$ _____	(C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ 11,037,912	(C3)
Other Restricted Fund Balances*****	\$ 23,697,066	(C4)
Assigned Fund Balance-Unreserved- Designated for Subsequent Year's Expenditures	\$ 1,261,896	(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)]	\$ 16,723,132	(U1)

WEST WINDSOR - PLAINSBORO REGIONAL SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

JUNE 30, 2019

SECTION 3

Restricted Fund Balance - Excess Surplus ***

[(U1)-(M)] IF NEGATIVE ENTER -0- \$ 11,596,303 (E)

Recapitulation of Excess Surplus as of June 30, 2019

Reserved Excess Surplus - Designated for Subsequent Year's

Expenditures ** \$ 11,037,912 (C3)

Reserved Excess Surplus *** [(E)] \$ 11,596,303 (E)

Total Excess Surplus [(C3)+(E)] \$ 22,634,215 (D)

* **Detail of Allowable Adjustments**

Impact Aid \$ _____ - (H)

Sales & Lease-back \$ _____ - (I)

Extraordinary Aid \$ 1,594,558 (J1)

Additional Nonpublic School Transportation Aid \$ 69,811 (J2)

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

Family Crisis Transportation Aid \$ _____ - (J4)

Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)] \$ 1,664,369 (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 must agree to Audit Summary 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 another 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, 2019

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal	\$	<u> -</u>
Sale/lease-back reserve	\$	<u> -</u>
Capital reserve	\$	<u>21,245,846</u>
Emergency reserve	\$	<u>1,000,000</u>
Maintenance reserve	\$	<u>1,451,220</u>
Tuition reserve	\$	<u> -</u>
School Bus Advertising 50% Fuel Offset-current year	\$	<u> -</u>
School Bus Advertising 50% Fuel Offset-prior year	\$	<u> -</u>
Impact Aid General Fund Reserve (Sections 8002 and 8003)	\$	<u> -</u>
Impact Aid General Fund Reserve (Sections 8007 and 8008)	\$	<u> -</u>
Other State / government madated reserve	\$	<u> -</u>
[Other Restricted Fund Balance not noted above]****	\$	<u> -</u>
Total Other Restricted Fund Balance	\$	<u>23,697,066</u> (C4)

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

Audit Recommendations Summary

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

None

3. School Purchasing Programs

None

4. School Food Service

None

5. Student Body Activities

None

6. Application for State School Aid

None

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

9. Miscellaneous

None

10. Status of Prior Year Audit Findings/Recommendations

None identified in prior year and therefore this section is not applicable.