



**WEST WINDSOR-PLAINSBORO REGIONAL
SCHOOL DISTRICT**

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

JUNE 30, 2021

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

Table of Contents

	<u>Page No.</u>
Independent Auditors’ Report	1
Scope of Audit	2
Administrative Practices and Procedures	
Insurance	2
Official Bonds	2
Tuition Charges	2
Financial Planning, Accounting and Reporting	
Examination of Claims	2
Payroll Account and Position Control Roster	2
Reserve for Encumbrances and Accounts Payable.....	3
Classification of Expenditures	
• General Classifications	3
• Administrative Classifications.....	3
Board Secretary's Records	4
Treasurer's Records	4
Pupil Transportation	4
Elementary and Secondary Education Act as amended by the Every Student Succeeds Act (ESSA).....	4
Other Special Federal and/or State Projects	4
T.P.A.F. Reimbursement	5
School Purchasing Programs	
Contracts and Agreements Requiring Advertisement for Bids.....	5
School Food Service.....	5
Student Body Activities	8
Application for State School Aid.....	8
Facilities and Capital Assets	8
Testing for Lead of All Drinking Water in Educational Facilities.....	8
Follow-up on Prior Year’s Findings.....	8
Acknowledgement.....	8
Schedule of Meal Count Activity	9
Net Cash Resource Schedule	11
Schedule of Audited Enrollments.....	12
Excess Surplus Calculation.....	15
Audit Recommendation Summary	18



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, 2021, and have issued our report thereon dated February 17, 2022.

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

February 17, 2022
Florham Park, 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 ACFR.

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

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Christopher Russo	Board Secretary/Assistant Superintendent for Finance and Support Services	\$695,000
Derek Mead	Comptroller	695,000
Jill Kristine Leitka	Treasurer of School Monies	695,000

There is a Public Employees' Faithful Performance Blanket Position Bond with National Union Fire 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 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.

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.

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

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.

The following item was identified relating to payroll and human resources testing procedures:

Finding 2021-001

Finding

In accordance with N.J.S.A.18A:17-14.4, the school business administrator, or any other person designated by the board of education, is required to certify to the Department of Treasury that all documentation prepared for income tax related purposes, in regard to superintendents of schools, assistant superintendents of schools and school business administrators, complies fully with the requirements of federal and state laws and regulations regarding the types of compensation which are required to be reported. This certification is due on or before March 15 for the certification year. During our review of the form, we noted the District did not meet the deadline and submitted the form on June 7, 2021.

Recommendation

We suggest the District ensure timely submission of the certificate in future years.

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.

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

Board Secretary's Records

Our review of financial and accounting records maintained by the Board Secretary disclosed no exceptions.

Treasurer's Records

No exceptions were noted during our review of the financial and accounting records maintained by the Treasurer.

Pupil Transportation

Because Transportation Aid was not tested as a major program in the 2021 fiscal year, our audit procedures did not include a test of on-roll status reported in the 2020-2021 District Report of Transported Resident Students (DRTRS). We did agree the information presented on the DRTRS by the County/NJDOE and compared to the information presented by the District without exception.

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.

Elementary and Secondary Education Act (E.S.E.A.) as amended by the Every Student Succeeds Act (ESSA)

The E.S.E.A. financial exhibits are contained within the Special Revenue Section of the ACFR. This section of the 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 (K-3) and Schedule B (K-4) located in the ACFR.

Our audit of the federal and state funds on a test basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits are contained within the Special Revenue Section of the ACFR. This section of the ACFR documents the financial position pertaining to the aforementioned special projects. No exceptions were identified.

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

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 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 \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (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 \$19,600 for 2020-21.

The 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.

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

PUBLIC HEALTH EMERGENCY

In accordance with the Governor's Declaration of Emergency pertaining to the public health emergency all Public, Charter, Non-Public schools were ordered to close effective as of March 18, 2020 for an undetermined period to limit the spread of the virus. As a result, School Food Authorities (SFA) were required to institute alternate procedures to provide meals to eligible students during the period of school closures.

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

During SY 2020-2021 the public health emergency was still applicable. As a result, School Food Authorities (SFAs) were required to provide meals in accordance with the regulations governing the National School Nutrition Seamless Summer Option (SSO) or the Summer Food Service Program (SFSP) option.

SFAs were authorized to solicit and award emergency noncompetitive procurements and contracts with Food Service Management Companies in accordance with 2 CFR 200.320 and N.J.S.A.18A:18A-7. The SFAs were also authorized to submit contract modifications to their existing Cost Reimbursable or Fixed Price contracts as necessary to ensure the feeding of all children throughout the age of 18, as well as persons over 18 with disabilities as defined in the regulations.

SFAs were notified of the requirement to maintain and report separate meal count records and financial records of all applicable costs incurred in providing meals to all students during the emergency.

The food service program was selected as a major federal program and our audit procedures noted the following.

The financial transactions and statistical records of the school food service fund were reviewed. The financial accounts, meal count records were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposit.

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 Cost Reimbursable Fixed Price were reviewed and audited. The FSMC contract includes an operating results provision which guarantees that the food service program will return a profit of at least \$140,000. The operating results provision has not been met due to the pandemic. All vendor discounts, rebates, and credits from vendors and/or the FSMC were tracked and credited to the Food Service Account and reconciled to supporting documentation at least annually.

The cash disbursements records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service.

The SFA recorded and maintained separate supporting documentation for additional costs (food, supplies, transportation, etc.) applicable to the implementation of the COVID-19 meal service under SSO or SFSP program requirements.

The FSMC did not apply for and receive a loan in accordance with the Payroll Protection Plan.

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

During our audit, we noted that net cash resources did exceed three months average expenditures, which has not been the case in previous years. The District commented that goods, supplies, and equipment were not always readily available for purchase due to the COVID-19 pandemic to be able to use cash resources during the 2021 fiscal year; therefore, they did not meet the requirement. As a result, this was not included as a formal finding and recommendation.

Time sheets were reviewed, and labor costs verified. Payroll records were maintained on all School Food Services employees authorized by the board of education/board of trustees. No exceptions were noted.

The number of meals claimed for reimbursement was compared to sales and meal count records. As part of the claims review process the Edit Check Worksheet was completed. Reimbursement claims were/were not submitted/certified in a timely manner.

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served was compared to the number of valid applications /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, noting the following exception:

Finding 2021-002

Finding

The Department of Agriculture requires school districts to annually certify a child's eligibility for free or reduced priced meals under a Child Nutrition Cluster program by submitting an application that provides information on the child's family income/size and comparing the data reported by the child's household to published income eligibility guidelines. The District used information provided from June 2019 for one child's family income (which was not the latest income information available for verification purposes); therefore, the District certified eligibility based on outdated income information. For the 2020-21 year, all meals claimed were considered program meals and were reimbursed based on "free" reimbursement rates; therefore, there is no over-claim noted in the federal Schedule of Meal Count Activity.

Recommendation

We suggest the Household Information Surveys be reviewed by the District and properly classified as free, reduced, or paid based on the latest household income information available.

Non-program foods were not purchased, prepared, sold, or offered for sale.

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

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

Student Body Activities

During our review of the student activity funds, no material exceptions were identified.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2020 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 ASSA was compared to the District workpapers without exception. The information included as part of 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.

Facilities and Capital Assets

Our procedures included a review of New Jersey Schools Development Authority (“NJSDA”) grant close-outs, including a return of local funds to the General Fund and Capital Reserve, as well as a review of the collectability of receivable amounts. In addition, we reviewed the awarding of contracts for eligible facilities construction, expenditures in accordance with the Energy Savings Improvement Program, and capital asset (including construction in progress) additions and disposals. 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

There were no prior year findings.

There were no audit reports issued by the Office of Fiscal Accountability and Compliance (OFAC) during the 2021 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.

WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT

SCHEDULE OF MEAL COUNT ACTIVITY

PROPRIETARY FUNDS - FOOD SERVICE
NUMBER OF MEALS SERVED - FEDERAL
YEAR ENDED JUNE 30, 2021

<u>PROGRAM</u>	<u>MEAL CATEGORY</u>	<u>MEALS CLAIMED</u>	<u>MEALS TESTED</u>	<u>MEALS VERIFIED</u>	<u>DIFFERENCE</u>	<u>RATE (a)</u>	<u>(OVER) UNDER CLAIM (b)</u>
National School Lunch (Regular Rate)	Paid	-	-	-	-	\$ 0.33	\$ -
National School Lunch (Regular Rate)	Reduced	-	-	-	-	3.11	-
National School Lunch (Regular Rate)	Free	231,627	231,627	231,627	-	3.51	-
	TOTAL	<u>231,627</u>	<u>231,627</u>	<u>231,627</u>			<u>-</u>
National School Lunch	HHFKA	<u>231,627</u>	<u>231,627</u>	<u>231,627</u>	-	\$ 0.07	\$ -
School Breakfast (Regular Rate)	Paid	-	-	-	-	\$ 0.32	\$ -
	Reduced	-	-	-	-	1.59	-
	Free	231,627	231,627	231,627	-	1.89	-
	TOTAL	<u>231,627</u>	<u>231,627</u>	<u>231,627</u>			<u>-</u>
Total Net (Over) Underclaim							<u>\$ -</u>

WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT

SCHEDULE OF MEAL COUNT ACTIVITY

PROPRIETARY FUNDS - FOOD SERVICE

NUMBER OF MEALS SERVED - STATE

YEAR ENDED JUNE 30, 2021

<u>PROGRAM</u>	<u>MEAL CATEGORY</u>	<u>MEALS CLAIMED</u>	<u>MEALS TESTED</u>	<u>MEALS VERIFIED</u>	<u>DIFFERENCE</u>	<u>RATE (a)</u>	<u>(OVER) UNDER CLAIM (b)</u>
State Reimbursement - National School Lunch (Regular Rate)	Paid	-	-	-	-	\$ 0.05	\$ -
State Reimbursement - National School Lunch (Regular Rate)	Reduced	-	-	-	-	0.055	-
State Reimbursement - National School Lunch (Regular Rate)	Free	121,647	121,647	121,647	-	0.055	-
State Reimbursement - National School Lunch (Regular Rate)	Free	109,980	109,980	109,980	-	0.255 *	-
	TOTAL	<u>231,627</u>	<u>231,627</u>	<u>231,627</u>			<u> -</u>
Total Net (Over) Underclaim							<u><u>\$ -</u></u>

* Rate change effective for meals claimed starting February 2021.

WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT

NET CASH RESOURCE SCHEDULE

Net cash resources exceeded three months of expenditures
Proprietary Funds - Food Service
 Year ended June 30, 2021

<u>Net Cash Resources:</u>		<u>Food Service B - 4/5</u>	
ACFR	Current Assets		
B-4	Cash & Cash Equiv.	\$ 738,357	
B-4	Accounts Receivable - State	9,253	
B-4	Accounts Receivable - Federal	106,523	
ACFR	Current Liabilities		
B-4	Less Accounts Payable	(114,634)	
B-4	Less Unearned Revenue	<u>(133,265)</u>	
	Net Cash Resources	<u>\$ 606,234</u>	(A)

Net Adj. Total Operating Expense:

B-5	Tot. Operating Exp.	1,624,091	
B-5	Less Depreciation	<u>(10,167)</u>	
	Adj. Tot. Oper. Exp.	<u>\$ 1,613,924</u>	(B)

Average Monthly Operating Expense:

B / 10	<u>\$ 161,392</u>	(C)
--------	--------------------------	------------

Three times monthly Average:

3 X C	<u>\$ 484,177</u>	(D)
-------	--------------------------	------------

TOTAL IN BOX A	<u>\$ 606,234</u>
LESS TOTAL IN BOX D	<u>\$ 484,177</u>
NET	<u>\$ 122,057</u>
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.	

* Inventories are not to be included in total current assets.

SOURCE - USDA resource management comprehensive review form.

WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2020

SCHEDULE OF AUDITED ENROLLMENTS

	2021-2022 Application for State School Aid						Sample for Verification			Private Schools for Disabled											
	Reported on A.S.S.A. On Roll		Workpapers On Roll		Errors		Sample Workpapers		Registers per On Roll		Registers per On Roll		Reported on A.S.S.A. as Private Schools		Workpapers Private Schools		Sample for Verification		Sample Errors		
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	
Half Day Preschool	15.0		15.0				13.0		13.0												
Full Day Preschool																					
Half Day Kindergarten	447.0		447.0				124.0		124.0												
Full Day Kindergarten																					
One	547.0		547.0				170.0		170.0												
Two	589.0		589.0				185.0		185.0												
Three	592.0		592.0				94.0		94.0												
Four	628.0		628.0				339.0		339.0												
Five	669.0		669.0				282.0		282.0												
Six	696.0		696.0				382.0		382.0												
Seven	703.0		703.0				350.0		350.0												
Eight	727.0		727.0				376.0		376.0												
Nine	705.0		705.0				366.0		366.0												
Ten	752.0		752.0				353.0		353.0												
Eleven	709.0	13.0	709.0	13.0			370.0	9.0	370.0	9.0											
Twelve	714.0	11.0	714.0	11.0			338.0	5.0	338.0	5.0											
Post-Graduate																					
Adult H.S. (15+CR.)																					
Adult H.S. (1-14 CR.)																					
Subtotal	8,493.0	24.0	8,493.0	24.0			3,742.0	14.0	3,742.0	14.0											
Special Ed - Elementary	311.0		311.0				10.0		10.0												
Special Ed - Middle School	212.0		212.0				7.0		7.0												
Special Ed - High School	241.0	28.0	241.0	28.0			8.0	15.0	8.0	15.0											
Subtotal	764.0	28.0	764.0	28.0			25.0	15.0	25.0	15.0											
Co. Voc. - Regular																					
Co. Voc. Ft. Post Sec.																					
Totals	9,257.0	52.0	9,257.0	52.0			3,767.0	29.0	3,767.0	29.0											
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, 2020

Note: Detailed testing over DRTRS and Non-public transportation was not performed for the fiscal year ended June 30, 2021 as Transportation Aid was not tested as a major program in the current year for Single Audit purposes.

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.S.A. as Low Income	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	Workpapers as LEP low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Preschool	2.0	2.0	-	1.0	1.0	-	-	-	-	-	-	-
Full Day Preschool	15.0	15.0	-	9.0	9.0	-	2.0	2.0	-	1.0	1.0	-
Half Day Kindergarten	14.0	14.0	-	8.0	8.0	-	1.0	1.0	-	-	-	-
Full Day Kindergarten	13.0	13.0	-	7.0	7.0	-	-	-	-	-	-	-
One	14.0	14.0	-	8.0	8.0	-	-	-	-	-	-	-
Two	14.0	14.0	-	8.0	8.0	-	-	-	-	-	-	-
Three	18.0	18.0	-	10.0	10.0	-	1.0	1.0	-	1.0	1.0	-
Four	15.0	15.0	-	9.0	9.0	-	-	-	-	-	-	-
Five	12.0	12.0	-	7.0	7.0	-	1.0	1.0	-	-	-	-
Six	12.0	12.0	-	7.0	7.0	-	1.0	1.0	-	1.0	1.0	-
Seven	14.0	14.0	-	9.0	9.0	-	2.0	2.0	-	1.0	1.0	-
Eight	9.0	9.0	-	5.0	5.0	-	2.0	2.0	-	1.0	1.0	-
Nine	23.0	23.0	-	14.0	14.0	-	6.0	6.0	-	3.0	3.0	-
Ten	14.5	14.5	-	8.0	8.0	-	2.0	2.0	-	1.0	1.0	-
Eleven	11.5	11.5	-	6.0	6.0	-	-	-	-	-	-	-
Twelve	-	-	-	-	-	-	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15+CR)	-	-	-	-	-	-	18.0	18.0	-	9.0	9.0	-
Adult H.S. (1-14 CR)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	187.0	187.0	-	108.0	108.0	-	18.0	18.0	-	9.0	9.0	-
Special Ed - Elementary	20.0	20.0	-	11.0	11.0	-	-	-	-	-	-	-
Special Ed - Middle	15.0	15.0	-	8.0	8.0	-	1.0	1.0	-	1.0	1.0	-
Special Ed - High	16.5	16.5	-	9.0	9.0	-	1.0	1.0	-	-	-	-
Subtotal	51.5	51.5	-	28.0	28.0	-	-	-	-	-	-	-
Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-
Totals	238.5	238.5	0.00%	136.0	136.0	0.00%	19.0	19.0	0.00%	9.0	9.0	0.00%
Percentage Error			0.00%			0.00%			0.00%			0.00%

	Transportation		
	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors
Reg. - Public Schools, col. 1	6,440.0	6,440.0	-
Reg-Spec, col. 4	26.0	26.0	-
Transported - All, col.2 & Non-Public, col. 3	406.0	406.0	-
Special Ed Spec, col. 6	206.0	206.0	-
Totals	7,078.0	7,078.0	-
Percentage Error			0.00%

	Reported	Recalculated
Reg Avg. (Mtlengo) = Regular Including Grade PK students (Part A)	4.1	4.1
Reg Avg. (Mtlengo) = Regular Excluding Grade PK students (Part B)	4.1	4.1
Spec Avg. = Special Ed with Special Needs	7.2	7.2

WEST WINDSOR- PLAINSBORO REGIONAL SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS **APPLICATION FOR STATE SCHOOL AID SUMMARY**
ENROLLMENT AS OF OCTOBER 15, 2020

	Resident LEP NOT Low Income		Sample for Verification	
	Reported on A.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Sample Selected from Workpapers	Verified to Application and Register
	Errors	Errors	Sample Errors	Sample Errors
Half Day Preschool	75.0	75.0	37.0	37.0
Full Day Preschool				
Half Day Kindergarten				
Full Day Kindergarten				
One	73.0	73.0	36.0	36.0
Two	39.0	39.0	20.0	20.0
Three	17.0	17.0	8.0	8.0
Four	7.0	7.0	3.0	3.0
Five	10.0	10.0	5.0	5.0
Six	13.0	13.0	6.0	6.0
Seven	11.0	11.0	5.0	5.0
Eight	16.0	16.0	8.0	8.0
Nine	20.0	20.0	10.0	10.0
Ten	9.0	9.0	4.0	4.0
Eleven	6.0	6.0	3.0	3.0
Twelve	4.0	4.0	1.0	1.0
Post-Graduate				
Adult H.S. (15+CR.)				
Adult H.S. (1-14 CR.)				
Subtotal	300.0	300.0	146.0	146.0
Special Ed - Elementary				
Special Ed - Middle	1.0	1.0		
Special Ed - High	1.0	1.0		
Subtotal	2.0	2.0	-	-
Co. Voc. - Regular				
Co. Voc. Ft. Post Sec.				
Totals	302.0	302.0	146.0	146.0
Percentage Error		0.00%		0.00%

WEST WINDSOR - PLAINSBORO REGIONAL SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

JUNE 30, 2021

SECTION 1

A. 4% Calculation of Excess Surplus

2020-21 Total General Fund Expenditures per the ACFR, Ex. C-1	\$ 205,855,534	(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	\$ 32,455,673	(B2a)
Assets Acquired Under Capital Leases	\$ _____	(B2b)
Adjusted 2020-21 General Fund Expenditures [(B) + (B1s) - (B2s)]	\$ 173,399,861	(B3)
4% of Adjusted 2020-21 General Fund Expenditures [(B3) times .04]	\$ 6,935,994	(B4)
Enter Greater of (B4) or \$250,000	\$ 6,935,994	(B5)
Increased by: Allowable Adjustment*	\$ 2,552,082	(K)
Maximum Unassigned/Undesignated - Unreserved Fund Balance [(B5) + (K)]	\$ 9,488,076	(M)

SECTION 2

Total General Fund - Fund Balances at 6-30-21 (Per ACFR Budgetary Comparison Schedule C-1)	\$ 71,152,918	(C)
Decreased by:		
Assigned Year End Encumbrances	\$ 8,901,996	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ _____	(C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ 15,210,573	(C3)
Other Restricted Fund Balances****	\$ 26,803,662	(C4)
Assigned Fund Balance-Unreserved- Designated for Subsequent Year's Expenditures	\$ 749,435	(C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$ 19,487,252	(U1)

WEST WINDSOR - PLAINSBORO REGIONAL SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

JUNE 30, 2021

SECTION 3

Restricted Fund Balance - Excess Surplus ***
[(U1)-(M)] IF NEGATIVE ENTER -0- \$ 9,999,176 (E)

Recapitulation of Excess Surplus as of June 30, 2020

Reserved Excess Surplus - Designated for Subsequent Year's
Expenditures ** \$ 15,210,573 (C3)
Reserved Excess Surplus *** [(E)] \$ 9,999,176 (E)

Total Excess Surplus [(C3)+(E)] \$ 25,209,749 (D)

* **Detail of Allowable Adjustments**

Impact Aid \$ - (H)
Sales & Lease-back \$ - (I)
Extraordinary Aid \$ 2,431,922 (J1)
Additional Nonpublic School Transportation Aid \$ 120,160 (J2)
Current Year School Bus Advertising Revenue Recognized \$ - (J3)
Family Crisis Transportation Aid \$ - (J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)] \$ 2,552,082 (K)

** This amount represents the June 30, 2020 Excess Surplus (C3 above) and must be included in the Audit Summary Line 90031.

*** Amount must agree to the June 30, 2021 ACFR 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, 2021

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal	\$	-
Sale/lease-back reserve	\$	-
Capital reserve	\$	22,764,023
Emergency reserve	\$	1,000,000
Maintenance reserve	\$	1,489,042
Tuition reserve	\$	-
School Bus Advertising 50% Fuel Offset-current year	\$	-
School Bus Advertising 50% Fuel Offset-prior year	\$	-
Impact Aid General Fund Reserve (Sections 8002 and 8003)	\$	-
Impact Aid General Fund Reserve (Sections 8007 and 8008)	\$	-
Other State / government madated reserve	\$	-
Reserve for Unemployment Fund	\$	1,550,597
[Other Restricted Fund Balance not noted above]****	\$	-
Total Other Restricted Fund Balance	\$	26,803,662 (C4)

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

Audit Recommendations Summary

June 30, 2021

1. Administrative Practices and Procedures
None
2. Financial Planning, Accounting and Reporting
 - 2021-001 We suggest the District file the annual payroll certification to the Department of Treasury for officer payroll information by the March 15th deadline.
3. School Purchasing Programs
None
4. School Food Service
 - 2021-002 We suggest the Household Information Surveys be reviewed by the District and properly classified as free, reduced, or paid based on the latest household income information available.
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.