

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT  
COUNTY OF PASSAIC  
AUDITORS' MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS - FINANCIAL,  
COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT  
COUNTY OF PASSAIC  
AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS –  
FINANCIAL, COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022  
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January 27, 2023

The Honorable President and Members  
of the Board of Education  
Wayne Township Public School District  
County of Passaic, NJ

We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Board of Education of Wayne Township Public Schools in the County of Passaic for the fiscal year ended June 30, 2022, and have issued our report thereon dated January 27, 2023.

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 letter does not affect our report dated January 27, 2023, on the financial statements of the District.

We will review the status of the comments, during our next audit engagement. We have already discussed any comments and suggestions with various management personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the suggestions and recommendations, if any.

This report is intended for the information of the Wayne Township Public Schools' management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

*Nisivoccia, LLP*  
NISIVOCCIA LLP

*Kathryn L. Mantell*  
\_\_\_\_\_  
Kathryn L. Mantell  
Licensed Public School Accountant #884  
Certified Public Accountant

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer, the activities of the Board of Education, the records of the various funds under the auspices of the Board of Education.

Administrative Practices and Procedures

Insurance

Multi-peril insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the District's ACFR.

Officials in Office and Surety Bonds

<u>Name</u>	<u>Position</u>	<u>Coverage</u>
Tammy Zucca	Treasurer	\$ 1,000,000
William Moffitt	School Business Administrator/Board Secretary	1,000,000
Sheryl Leidig	Assistant School Business Administrator	1,000,000

P.L. 2020, c.44

Our audit procedures included an inquiry and subsequent review of health benefit data required per N.J.S.A. 18A:16-13.3 (Chapter 44) submitted for the year on audit. The Chapter 44 summary report was reviewed for reasonableness and timeliness.

The data submitted did include all health benefit plans offered by the school district.

The school district data certification was completed by the chief school administrator. The school district Chapter 44 data was submitted timely.

The data certification date does not reflect a submission date later than 60 days after the end of the enrollment period.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs can differ from estimated costs and can be adjusted. The Board made a proper adjustment to the billings to sending districts for the change in per pupil costs in accordance with N.J.A.C. 6A:23-3.1(f)3.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid on a test basis, during the period under review did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022  
(Continued)

Financial Planning, Accounting and Reporting (Cont'd)

Payroll Account and Position Control Roster

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

All payrolls were approved by the Superintendent and certified by the President of the Board and the School Business Administrator, and the Superintendent.

The required certification (ECERT1) of compliance with requirements for income tax on compensation of administrators (superintendent, assistant superintendents and business administrators) to the NJ Department of Treasury was filed by the March 15 due date.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made on a test basis as of June 30, for proper classification of orders as reserve for encumbrances and accounts payable.

Classification of Expenditures – General and Administrative

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 reviewed the coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.2. As a result of the procedures performed, no transaction errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classifications.

Board Secretary's Records

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Board Secretary's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments.

Treasurer's Records

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Treasurer's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments.

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022  
(Continued)

Financial Planning, Accounting and Reporting (Cont'd)

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 herein within the Special Revenue Section of the District's ACFR. This section of the ACFR documents the financial position pertaining to projects under Titles I, II, III and IV of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for the E.S.E.A. indicated no areas of noncompliance.

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 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 these other special projects.

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 T.P.A.F. Reimbursement to the State for Federal Salary Expenditures was remitted to the State of New Jersey prior to the required deadline of October 1, 2022. The reimbursement form was reviewed, and no exceptions were noted.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-3 states:

a. "When the cost or price of any contract awarded by the purchasing agent in the aggregate, does not exceed in a contract year the total sum of \$17,500, the contract may be awarded by a purchasing agent when so authorized by resolution of the Board of Education without public advertising for bids and bidding therefore, except that the Board of Education may adopt a resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to subsection b. of section 9 of P.L.1971, c. 198 the Board of Education may establish that the bid threshold may be up to \$25,000. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022  
(Continued)

School Purchasing Programs (Cont'd)

Contracts and Agreements Requiring Advertisement for Bids (Cont'd)

b. Commencing in the fifth year after the year in which P.L.1999, c. 440 takes effect and every five years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount and the higher threshold amount which the Board of Education is permitted to establish as set forth in subsection a. of this section or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as that term is defined in N.J.S.A. 18A:18A-2, and shall round the adjustment to the nearest \$1,000. The Governor shall notify all local school districts of the adjustment no later than June 1 of every fifth year. The adjustment shall become effective on July 1 of the year in which it is made . . . ."

N.J.S.A. 18A:18A-4 states, "Every contract for the provision or performance of any goods or services the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the Board of Education to the lowest responsible bidder after public advertising for bids and bidding therefore, except as is provided otherwise in this chapter or specifically by any other law . . . ."

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 \$20,200 for 2021-22.

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 Attorney's opinion should be sought before a commitment is made.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed. General compliance was noted.

The results of our examination indicated that no individual payments, contracts, or agreements were made "for the performance of any work or the furnishing or hiring of any materials or supplies", 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.

The system of records did not provide for an accumulation of purchases for which the school board used contracts entered into by the State Department of Purchase and Property pursuant to Ch. 114, P.L. 1977, therefore, the extent of such purchases could not reasonably be ascertained.

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 the appropriate school food service personnel, as to whether the School Food

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022  
(Continued)

School Food Service (Cont'd)

Authority (SFA) 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.

Non-program foods were purchased, prepared or offered for sale. The Statement of Revenue, Expenses and Changes in Net Position in the ACFR Schedule B-5 does separate program and non-program revenue and program and non-program cost of goods sold.

We inquired of management about the public health emergency procedures/practices that the SFA instituted to provide meals to all students, maintenance of all applicable production records, meal counts, noncompetitive procurements, modification of existing contracts and applicable financial records to document the specific costs applicable to the emergency operations. We also inquired if the FSMC received a loan in accordance with the Payroll Protection Plan and whether the funds were used to pay for costs applicable to the Food Service Programs. We also inquired if the PPP Loan was subsequently forgiven and the FSMC refunded or credited the applicable amounts to the SFA if the FSMC received a PPP loan.

Finding 2022-001:

Net cash resources exceeded three months average expenditures by \$1,417,507. As the District already has plans in place to reduce the excess, no formal recommendation is judged to be warranted.

Student Body Activities

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Student Activities records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2021 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled, low income and bilingual students. 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 with one net error in reporting resident Low-Income students. The information that was included on the workpapers was verified on a test basis with no exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.



WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2022  
(Continued)

Pupil Transportation

Our audit procedures included a test of on-roll status reported in the 2021-2022 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report on a test basis with one error. 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.

Travel Expense and Reimbursement Policy

Travel regulations require each District to adopt a formal policy and procedure pertaining to travel and expense reimbursement for its employees and board members. The regulations require the District to establish a maximum travel amount for the year and to ensure that the maximum amount is not exceeded. The regulations also require that all travel must be preapproved by the Board of Education and that a brief report detailing the key issues addressed at the travel event must be submitted after the travel event has occurred.

Our review of the travel policies, procedures and records revealed that the District is in compliance with the travel regulations.

Facilities and Capital Assets

The District has no SDA grant agreements; therefore we did not review for consistency with recording SDA revenue, transfer of local funds from the general fund, and awarding of contracts for eligible facilities construction.

Testing for Lead of All Drinking Water in Educational Facilities

The District did submit the annual Statement of Assurance to the NJ Department of Education, pursuant to N.J.A.C. 6A:26-12.4(g).

Management Suggestion

COVID-19 Federal Funding

It is likely that the District will undergo some review of its COVID-19 federal funding if only at a desk review level by state and/or federal agencies. We strongly suggest that the District ensures that these funds are utilized in accordance with the applicable federal requirements especially with respect to procurement. Additionally, we strongly suggest that the District ensures that these funds are accounted for in the state account numbers designated by the NJ Department of Education and that any applicable Board policies are current with respect to federal grant requirements.

Status of Prior Year Findings/Recommendations

There were no prior year recommendations.

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2021

	2022-2023 Application for State School Aid								Sample for Verification				Private Schools for Disabled					
	Reported on		Reported on		Errors		Sample Selected from		Verified per		Errors per		Reported on		Sample for			
	ASSA	On Roll	Workpapers	On Roll	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Private Schools	Verification	Sample	Errors
Half Day Preschool:																		
3 Years Old	40	40					40					40						
4 Years Old	50	50					50					50						
Kindergarten:																		
Full Day	438	438					438					438						
Grade One	414	414					414					414						
Grade Two	476	476					476					476						
Grade Three	472	472					472					472						
Grade Four	487	487					487					487						
Grade Five	460	460					460					460						
Grade Six	500	500					500					500						
Grade Seven	516	516					516					516						
Grade Eight	508	508					508					508						
Grade Nine	493	493					493					493						
Grade Ten	490	490					490					490						
Grade Eleven	502	502					502					502						
Grade Twelve	517	517					517					517						
Subtotal	6,363	6,363					6,363					6,363						
Special Education:																		
Elementary School	415	415					10					10						
Middle School	301	301					6					6						
High School	416	416					9					9						
Subtotal	1,132	1,132					25					25						
Totals	7,495	-0-	7,495	-0-	-0-	-0-	6,388	-0-	6,388	-0-	-0-	6,388	-0-	-0-	79	11	11	-0-
Percentage Error							0.00%		0.00%			0.00%						0.00%

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2021

	Resident Low Income			Sample for Verification		
	Reported on ASSA as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Kindergarten:						
Full Day	23	23		1	1	
Grade One	29	28	-1	1	1	
Grade Two	42	42		1	1	
Grade Three	34	34		2	2	
Grade Four	30	30		2	2	
Grade Five	35	35		2	2	
Grade Six	29	29		1	1	
Grade Seven	29	30	1	2	2	
Grade Eight	35	35		2	2	
Grade Nine	29	29		1	1	
Grade Ten	22	22		1	1	
Grade Eleven	21	21		1	1	
Grade Twelve	20	20		1	1	
Subtotal	<u>378</u>	<u>378</u>	<u>- 0 -</u>	<u>18</u>	<u>18</u>	<u>- 0 -</u>
Special Education:						
Elementary School	51	52	-1	3	3	
Middle School	41	41		2	2	
High School	37	35	2	2	2	
Subtotal	<u>129</u>	<u>128</u>	<u>1</u>	<u>7</u>	<u>7</u>	<u>- 0 -</u>
Totals	<u>507</u>	<u>506</u>	<u>1</u>	<u>25</u>	<u>25</u>	<u>- 0 -</u>
Percentage Error			<u>0.20%</u>			<u>0.00%</u>

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2021

	Resident LEP Low Income			Sample for Verification		
	Reported on ASSA as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Test Scores, Application and Register	Sample Errors
Kindergarten:						
Full Day	1	1		1	1	
Grade One	5	5		2	2	
Grade Two	4	4		2	2	
Grade Four	4	4		2	2	
Grade Eight	1	1		1	1	
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Totals	15	15	- 0 -	8	8	- 0 -
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Special Education:						
Elementary School	4	4		2	2	
Middle School	1	1		1	1	
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Subtotal	5	5		3	3	
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Totals	<u>20</u>	<u>20</u>	<u>- 0 -</u>	<u>11</u>	<u>11</u>	<u>- 0 -</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2021

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on ASSA as LEP NOT Low Income</u>	<u>Reported on Workpapers as LEP NOT Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Test Scores and Register</u>	<u>Sample Errors</u>
Kindergarten:						
Full Day	23	23		3	3	
Grade One	15	15		2	2	
Grade Two	16	16		2	2	
Grade Three	17	17		1	1	
Grade Four	18	18		2	2	
Grade Five	1	1		1	1	
Grade Six	8	8		2	2	
Grade Seven	5	5		2	2	
Grade Eight	3	3		1	1	
Grade Nine	5	5		2	2	
Grade Ten	3	3		1	1	
Grade Eleven	6	6		2	2	
Grade Twelve	3	3		1	1	
	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
Totals	123	123	- 0 -	22	22	- 0 -
	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
Special Education:						
Elementary School	6	6		2	2	
Middle School	2	2		1	1	
	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
Subtotal	8	8	- 0 -	3	3	- 0 -
	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
Totals	131	131	- 0 -	25	25	- 0 -
	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2021

	Transportation					Errors
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	
Regular - Public Schools	1,867	1,867		25	25	
Regular - Special Ed	287	288	-1	25	25	
AIL - Non Public	402	402		25	25	
Special Needs - Public	9	9		2	2	
Special Needs - Private	74	74		7	7	
Totals	2,639	2,640	(1)	84	84	- 0 -
Percentage Error			-0.04%			0.00%
				Reported	Recalculated	
Average Mileage:						
Regular Including Grade PK Students				3.7	3.7	
Regular Excluding Grade PK Students				3.7	3.7	
Special Education with Special Needs				10.5	10.5	

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FISCAL YEAR ENDED JUNE 30, 2022

**REGULAR DISTRICT**

**SECTION 1**

**4% Calculation of Excess Surplus**

2021-22 Total General Fund Expenditures per the ACFR, Ex. C-1	<u>\$ 210,231,847</u> (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	<u>\$ - 0 -</u> (B1a)
Transfer from Capital Reserve to Capital Projects Fund	<u>\$ 3,825,200</u> (B1b)
Decreased by:	
On-Behalf TPAF Pension and Social Security	<u>\$ 38,756,157</u> (B2a)
Assets Acquired Under Capital Leases	<u>\$ - 0 -</u> (B2b)
Adjusted 2021-22 General Fund Expenditures [(B)+(B1's)-(B2's)]	<u>\$ 175,300,890</u> (B3)
4% of Adjusted 2021-22 General Fund Expenditures [(B3) times .04]	<u>\$ 7,012,036</u> (B4)
Enter Greater of (B4) or \$250,000	<u>\$ 7,012,036</u> (B5)
Increased by: Allowable Adjustments	<u>\$ 2,282,349</u> (K)
Maximum Unassigned Fund Balance [(B5)+(K)]	<u>\$ 9,294,385</u> (M)

**SECTION 2**

Total General Fund - Fund Balances @ 6/30/22 (Per ACFR Budgetary Comparison Schedule C-1)	<u>\$ 20,502,232</u> (C)
Decreased by:	
Year-End Encumbrances	<u>\$ 1,805,079</u> (C1)
Legally Restricted:	
Designated for Subsequent Year's Expenditures	<u>\$ - 0 -</u> (C2)
Excess Surplus - Designated for Subsequent Year's Expenditures	<u>\$ - 0 -</u> (C3)
Other Restricted Fund Balances	<u>\$ 12,880,656</u> (C4)
Assigned - Designated for Subsequent Year's Expenditures	<u>\$ - 0 -</u> (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	<u>\$ 5,816,497</u> (U1)

WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FISCAL YEAR ENDED JUNE 30, 2022  
 (Continued)

**SECTION 3**

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

**Recapitulation of Excess Surplus as of June 30, 2022**

Restricted Excess Surplus - Designated for Subsequent Year's Expenditures \$ - 0 - (C3)

Restricted Excess Surplus [(E)] \$ - 0 - (E)

Total [(C3)+(E)] \$ - 0 - (D)

**Detail of Allowable Adjustments**

Impact Aid \$ - 0 - (H)

Sale & Lease-back \$ - 0 - (I)

Extraordinary Aid \$ 2,165,769 (J1)

Additional Nonpublic School Transportation Aid \$ 116,580 (J2)

Current Year School Bus Advertising Revenue Realized \$ - 0 - (J3)

Family Crisis Transportation Aid \$ - 0 - (J4)

Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)] \$ 2,282,349 (K)

**Detail of Other Restricted Fund Balances**

Statutory Restrictions:

Approved Unspent Separate Proposal \$ - 0 -

Sale/Lease-back Reserve \$ - 0 -

Capital Reserve \$ 7,469,318

Maintenance Reserve \$ 4,850,604

Emergency Reserve \$ - 0 -

Tuition Reserve \$ - 0 -

Unemployment Compensation \$ 560,734

Other State/Government Mandated Reserve \$ - 0 -

Other Restricted Fund Balances Not Noted Above \$ - 0 -

Total Other Restricted Fund Balances \$12,880,656 (C4)



WAYNE TOWNSHIP PUBLIC SCHOOL DISTRICT  
SUMMARY OF RECOMMENDATIONS  
FISCAL YEAR ENDED JUNE 30, 2022

It is recommended that:

1. Administrative Practices and Procedures  
None
2. Financial Planning, Accounting and Reporting  
None
3. Other Special Federal and/or State Projects  
None
4. School Purchasing Program  
None
5. School Food Service  
None
6. Student Body Activities  
None
7. Application for State School Aid  
None
8. Pupil Transportation  
None
9. Facilities and Capital Assets  
None
10. Travel Expense and Reimbursement Policy  
None
11. Miscellaneous  
None
12. Status of Prior Year's Findings/Recommendations  
None