

**SCHOOL DISTRICT
OF**

WEYMOUTH TOWNSHIP

**Auditor's Management Report
For the Fiscal Year Ended June 30, 2022**

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

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REPORT OF INDEPENDENT AUDITORS

Honorable President and
Members of the Board of Education
Weymouth Township School District
County of Atlantic, New Jersey

We have audited, in accordance with audit standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Weymouth Township School District in the County of Atlantic for the year ended June 30, 2022, and have issued our report thereon dated April 28, 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 report is intended for the information of the management of the Weymouth Township School District, and the New Jersey State Department of Education. However, this report is a matter of public record and its distribution is not limited.

Ford, Scott & Associates, L.L.C.

FORD, SCOTT & ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

Michael S. Garcia

Michael S. Garcia

Certified Public Accountant

Licensed Public School Accountant

No. 2080

April 28, 2023

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and the Treasurer of School Monies, 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 Exhibit J-20, Insurance Schedule contained in the district's CAFR.

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Steven Moran	Board Secretary/ Business Administrator	5,000.00
Debra D'Amore	Treasurer	200,000.00

The Treasurer of School Monies was bonded in a surety bond in accordance with provisions of Title 18A:17-32 within minimum limits of State Board promulgated schedule.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The Board made proper adjustment to the billings to sending districts for the decrease in per pupil costs in accordance with N.J.A.C. 6:20-3.1(f) 3.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period under review indicated discrepancies with respect to signatures, certification or supporting documentation.

Finding 2022-1

The District was unable to produce supporting documentation for some of the expenditures selected for testing.

Recommendation 2022-1

We recommend that the District maintain all required supporting documentation for expenditures, including complete Purchase Order/Voucher Packages and Vendor Invoices and that they be available for audit.

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING

Financial Planning, Accounting and Reporting

Payroll Account

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/School Business Administrator. Salary withholdings were not promptly remitted to the proper agencies, including health benefits withholding due to the general fund.

Finding 2022-2

Employee Defined Benefit Contribution Plan ("DCRP") withholdings were not remitted promptly.

Recommendation 2022-2

We recommend that that all Employee Salary Withholdings be remitted to the proper agencies promptly and accurately.

Finding 2022-3

The District was unable to produce an up-to-date schedule of Employee Compensated Absences as of June 30,2022.

Recommendation 2022-3

We recommend that the District maintain a complete listing of Employee Compensated Absences costs detailed by employee.

Employee Position Control Roster

An inquiry and subsequent review of the Position Control Roster found no inconsistencies between the payroll records, employee benefit records (e.g. pension reports and health benefit coverage reports), the general ledger accounts to where wages are posted (administrative versus instruction), and the Position Control Roster

Reserve for Encumbrances, Liability for 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 discrepancies were noted.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23-2.2(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 targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-2.4. As a result of the procedures performed, a transaction error rate of 0.00% was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

A. *General Classification Findings-None*

B. *Administrative Classification Findings-None*

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING

Financial Planning, Accounting and Reporting

Board Secretary's Records

The Board Secretary's Records were not in satisfactory condition.

Finding 2022-4

The General Fund Bank Account was not reconciled as of June 30,2022.

Recommendation 2022-4

We recommend that all District Bank Accounts be reconciled to the General Ledger promptly on a monthly basis and that any and all differences be investigated and properly recorded.

Finding 2022-5

Special Revenue Grant Receipts were incorrectly recorded as General Fund Revenues.

Recommendation 2022-5

We recommend that all Receipts and Revenues be properly recorded in the appropriate Fund.

Finding 2022-6

State Aid withheld and paid to the County Special Services District for Tuition Charges on behalf of the Weymouth Township School District were not recorded.

Recommendation 2022-6

We recommend that all on behalf payments be properly recorded in the General Ledger.

Finding 2022-7

There was an Overexpenditure of a Budget Line Item.

Recommendation 2022-7

We recommend that No Expenditures be incurred unless there is a sufficient Budget Appropriation.

Bids received were summarized in the minutes.

Acknowledgement of the Board's receipt of the Board Secretary's and the Treasurer's monthly financial reports were included in the minutes.

Budget appropriations were not greater than realized revenues and Board authorized use of surplus.

Treasurer's Records

The Board Treasurer's Records were in satisfactory condition.

All required reconciliations were performed.

All cash receipts were promptly deposited.

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING

Pupil Transportation

Our audit procedures included a test of on roll status reported in the 2021-22 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also include a review of transportation related contracts and purchases. Based on our review, the district complied the 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 of 1965 (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 ACFR documents the financial position pertaining to the projects under Titles I and VI of the Elementary and Secondary Education Act as amended and reauthorized.

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

Other Special Federal and/or State Projects

The District's Special Projects were approved as listed on the Schedule A and Schedule B in the CAFR.

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

The financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

The study of compliance for Special Federal and/or State Projects revealed no areas of noncompliance and/or questioned costs.

I.D.E.A. Part B

The study of compliance for IDEA revealed no areas of noncompliance and/or questioned costs.

T.P.A.F. Reimbursement

Our audit procedures included a test of the biweekly reimbursement forms filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund. No exceptions 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 Weymouth Township 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.

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law), the associated rules and related information on the statute, and school contracts in general is available on the NJ Local Agency Procurement Laws webpage: <https://www.state.nj.us/dca/divisions/dlgs/programs/lpcl.html> .

Current statute is posted on the New Jersey Legislature: <http://www.njleg.state.nj.us website>.

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 2019-2020.

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.

Based on the results of my 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 the statutory thresholds where there had been no advertising for bids in accordance with the provision of N.J.S.A. 18A:18A-4, amended.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 18A:18A-5.

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 Governor Murphy's emergency declaration ended June 4, 2021; however, the United States Department of Agriculture's federal waiver continued through June 30, 2022. Food Service Agencies operated under this federal waiver.

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). (new) SFAs could also choose to participate in the National School Lunch Program utilizing standard counting and claiming practices.

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.

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING

School Food Service

The school food service program was not determined to be 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 (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.

The Statement of Revenues, Expenses, and Changes in Fund Net Assets (CAFR 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.

After School Care

During our review of the After-School Care, the records were found to be in satisfactory condition.

Student Body Activities

During our review of the student activity funds, the records were found to be in satisfactory condition.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2021 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's procedures related to its completion. The information on the ASSA was compared to the district workpapers without exception. The information that was included on 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.

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.

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING

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 Findings in the prior year.

Suggestions to Management

The District should review all of its American Rescue Plan ESSER Funds to determine that the available funds will be properly expended prior to the end of the period of availability of funds in order to ensure that the District retains all of the amounts awarded.

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.

WEYMOUTH TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
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 A.S.S.A. On Roll		Workpapers		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	Sample for Verification	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared					
Full Day PreK - 3Yr	9		9		-			5		5							
Full Day PreK - 4Yr	10		10		-			6		6							
Half Day Kindergarten																	
Full Day Kindergarten	11		11		-			6		6							
One	11		11		-			7		7							
Two	11		11		-			7		7							
Three	18		18		-			11		11							
Four	10		10		-			6		6							
Five	12		12		-			8		8							
Six	21		21		-			13		13							
Seven	10		10		-			7		7							
Eight	17		17		-			10		10							
Nine																	
Ten																	
Eleven																	
Twelve																	
Post-Graduate																	
Adult H.S. (15+CR.)																	
Adult H.S. (1-14+CR.)																	
Subtotal	140	-	140	-	-	-	-	86	-	86	-	-	-	-	-	-	-
Special Ed - Elementary	12		12		-			8		8							
Special Ed - Middle School	10		10		-			6		6							
Special Ed - High School					-												
Subtotal	22	-	22	-	-	-	-	14	-	14	-	-	-	-	-	-	-
Co. Voc. - Regular																	
Co. Voc. - FT Post Sec.																	
Totals	162	-	162	-	-	-	-	100	-	100	-	-	-	-	-	-	-
Percentage Error					0.00%			0.00%		0.00%							0.00%

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

	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 LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Test Score, Lunch App.	Sample
Full Day PreK - 3Yr	3	3	-	2	2	-	-	-	-	-	-	-
Full Day PreK - 4Yr	3	3	-	2	2	-	-	-	-	-	-	-
Half Day Kindergarten	3	3	-	2	2	-	-	-	-	-	-	-
Full Day Kindergarten	5	5	-	4	4	-	-	-	-	-	-	-
One	2	2	-	2	2	-	-	-	-	-	-	-
Two	3	3	-	2	2	-	-	-	-	-	-	-
Three	5	5	-	4	4	-	-	-	-	-	-	-
Four	2	2	-	2	2	-	-	-	-	-	-	-
Five	3	3	-	2	2	-	-	-	-	-	-	-
Six	8	8	-	6	6	-	-	-	-	-	-	-
Seven	3	3	-	2	2	-	-	-	-	-	-	-
Eight	9	9	-	7	7	-	-	-	-	-	-	-
Nine												
Ten												
Eleven												
Twelve												
Post-Graduate												
Adult H.S. (15+CR)												
Adult H.S. (1-14+CR)												
Subtotal	39	39	-	29	29	-	-	-	-	-	-	-
Special Ed - Elementary	9	9	-	9	9	-	-	-	-	-	-	-
Special Ed - Middle School	8	8	-	8	8	-	-	-	-	-	-	-
Special Ed - High School												
Subtotal	17.0	17.0	-	17	17	-	-	-	-	-	-	-
Co. Voc. - Regular												
Co. Voc. - FT Post Sec.												
Totals	56.0	56.0	-	46	46	-	-	-	-	-	-	-
Percentage Error			0.00%			0.00%						0.00%

Transportation

	Reported on DRTS by District			Sample Tested			Verified to Register			Recalculated		
	Reported on DRTS by District	Errors	Sample Tested	Sample Tested	Errors	Verified to Register	Errors	Reported (from dtrts)	Recalculated	Reported (from dtrts)	Recalculated	
Reg. - Public Schools, col. 1-8	129	129	80	80	-	80	-	7.1	7.1	7.1	7.1	
Reg - Sp Ed, col. 4	9	9	6	6	-	6	-	7.4	7.4	7.4	7.4	
Transported - Non-Public, col. 2, 10	12	12	-	-	-	-	-	22.8	22.8	22.8	22.8	
Transported - Non-Public, AIL, col. 3	3	3	2	2	-	2	-					
Special Ed Special Needs, col. 6	153	153	95	95	-	95	-					
Totals												
Percentage Error											0.00%	

Reg Avg. (Mileage) = Regular Including Grade PK Students (Part A)
Reg Avg. (Mileage) = Regular Excluding Grade PK Students (Part A)
Spec Avg. = Special Ed with Special Needs (Part B)

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

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.S.A as LEP Not Low Income	Reported on Workpapers LEP Not Low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Full Day PreK - 3Yr	-	-	-	-	-	-
Full Day PreK - 4Yr	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-
One	-	-	-	-	-	-
Two	-	-	-	-	-	-
Three	-	-	-	-	-	-
Four	-	-	-	-	-	-
Five	-	-	-	-	-	-
Six	-	-	-	-	-	-
Seven	-	-	-	-	-	-
Eight	-	-	-	-	-	-
Nine	-	-	-	-	-	-
Ten	-	-	-	-	-	-
Eleven	-	-	-	-	-	-
Twelve	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-
Adult H.S. (1-14+CR.)	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Special Ed - Elementary	-	-	-	-	-	-
Special Ed - Middle School	-	-	-	-	-	-
Special Ed - High School	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Co. Voc. - Regular	-	-	-	-	-	-
Co. Voc. - FT Post Sec.	-	-	-	-	-	-
Totals	-	-	-	-	-	-
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**WEYMOUTH TOWNSHIP SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FOR THE YEAR ENDED JUNE 30, 2022**

REGULAR DISTRICT

SECTION 1

A. 4% Calculation of Excess Surplus

2021-22 Total General Fund Expenditures per the ACFR, Ex. C-1	\$	4,551,992.17	(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	\$	686,243.05	(B2a)
Assets Acquired Under Capital Leases		-	(B2b)
Adjusted 2021-22 General Fund Expenditures [(B)+(B1's)-(B2's)]	\$	<u>3,865,749.12</u>	(B3)
4% of Adjusted 2021-22 General Fund Expenditures [(B3) times .04]	\$	<u>154,629.96</u>	(B4)
Enter Greater of (B4) or \$250,000	\$	<u>250,000.00</u>	(B5)
Increased by: Allowable Adjustment*	\$	<u>768,399.00</u>	(K)
Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]		<u>\$ 1,018,399.00</u>	(M)

SECTION 2

Total General Fund - Fund Balances @ 06/30/22 (Per ACFR Budgetary Comparison Schedule C-1)	\$	<u>2,693,305.41</u>	(C)
Decreased by:			
Year-end Encumbrances	\$	<u>17,499.30</u>	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$	-	(C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	\$	<u>688,377.45</u>	(C3)
Other Restricted Fund Balances ****	\$	<u>553,365.27</u>	(C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$	<u>27,741.55</u>	(C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]		<u>\$ 1,406,321.84</u>	(U1)

SECTION 3

Restricted Fund Balance - Excess Surplus *** [(U1)-(M)] IF NEGATIVE ENTER - 0 -	\$	<u>387,922.84</u>	(E)
<u>Recapitulation of Excess Surplus as of June 30, 2022:</u>			
Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	\$	<u>688,377.45</u>	(C3)
Reserved Excess Surplus ***	\$	<u>387,922.84</u>	(E)
Total [(C3) + (E)]	\$	<u><u>1,076,300.29</u></u>	(D)

**WEYMOUTH TOWNSHIP SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FOR THE YEAR ENDED JUNE 30, 2022**

* This adjustment line (as detailed below) is to be utilized for Impact Aid (when applicable), Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10), and Extraordinary Aid, and Additional Nonpublic School Transportation Aid if applicable (Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid and Additional Nonpublic School Transportation Aid).

Detail of Allowable Adjustments

Impact Aid	\$	-	(H)
Sale & Lease-back	\$	-	(I)
Extraordinary Aid	\$	4,245.00	(J1)
Additional Nonpublic School Transportation Aid	\$	-	(J2)
Current Year School Bus Advertising Revenue Recognized	\$	-	(J3)
Family Crisis Transportation Aid	\$	-	(J4)
Maintenance of Equity Aid	\$	764,154.00	
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	\$	768,399.00	(K)

** This amount represents the June 30, 2022 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 10025.

*** Amounts must agree to the June 30, 2022 ACFR and the sum of the two lines must agree to Audit Summary Worksheet Line 10024.

**** Amount for Other Reserved 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 an other type of government, such as the judicial branch of government, must have Departmental approval. District requests should be submitted to the Division of Finance prior to September 30.

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal	\$	-	
Capital outlay for a district with a capital outlay cap waiver	\$	-	
Sale/lease-back reserve	\$	-	
Capital reserve	\$	402,715.27	
Maintenance reserve	\$	150,650.00	
Emergency reserve	\$	-	
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	\$	-	
Unemployment Compensation	\$	-	
[Other Restricted Fund Balance not noted above] ****	\$	-	
Total Other Restricted Fund Balance	\$	553,365.27	(C4)

AUDIT RECOMMENDATIONS SUMMARY
For the Fiscal Year Ended June 30, 2022
WEYMOUTH TOWNSHIP SCHOOL DISTRICT

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning Accounting and Reporting

Recommendation 2022-1

We recommend that the District maintain all required supporting documentation for expenditures, including complete Purchase Order/Voucher Packages and Vendor Invoices and that they be available for audit.

Recommendation 2022-2

We recommend that that all Employee Salary Withholdings be remitted to the proper agencies promptly and accurately.

Recommendation 2022-3

We recommend that the District maintain a complete listing of Employee Compensated Absences costs detailed by employee.

Recommendation 2022-4

We recommend that all District Bank Accounts be reconciled to the General Ledger promptly on a monthly basis and that any and all differences be investigated and properly recorded.

Recommendation 2022-5

We recommend that all Receipts and Revenues be properly recorded in the appropriate Fund.

Recommendation 2022-6

We recommend that all on behalf payments be properly recorded in the General Ledger.

Recommendation 2022-7

We recommend that No Expenditures be incurred unless there is a sufficient Budget Appropriation.

3. School Purchasing Programs

None

4. School Food Service

None

**AUDIT RECOMMENDATIONS SUMMARY
For the Fiscal Year Ended June 30, 2022
WEYMOUTH TOWNSHIP SCHOOL DISTRICT**

Recommendations:

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

There were no prior year findings.