

**WESTWOOD REGIONAL SCHOOL DISTRICT
AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE
JUNE 30, 2023**

**WESTWOOD REGIONAL SCHOOL DISTRICT
TABLE OF CONTENTS**

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

	<u>Page No.</u>
Report of Independent Auditor	1
Scope of Audit	2
Administrative Practices and Procedures	2
Financial Planning, Accounting and Reporting	2-4
School Purchasing Programs	4-5
School Food Service	5
Summer Enrichment Program	6
Student Activity Accounts/Scholarship Accounts	6
Application for State School Aid	6
Pupil Transportation	6
Facilities and Capital Assets	6
Miscellaneous	7
Suggestions to Management	7
Schedule of Meal Count Activity – Not Applicable	8
Net Cash Resources Schedule	9
Schedule of Audited Enrollments	10-12
Calculation of Excess Surplus	13
Recommendations	14-15
Acknowledgement	15



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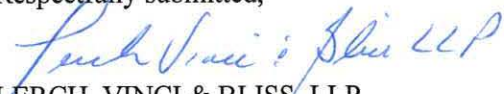
Honorable President and Members
of the Board Trustees
Westwood Regional School District
Washington Township, New Jersey


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 basic financial statements of the Westwood Regional School District as of and for the fiscal year ended June 30, 2023, and have issued our report thereon dated November 29, 2023.

As part of our audit, we performed procedures required by the Office of School Finance, Department of Education, State of New Jersey 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 and use of management, the Board of Trustees, others within the District and the New Jersey State Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,


LERCH, VINCI & BLISS, LLP
Certified Public Accountants
Public School Accountants


Dieter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
November 29, 2023

**WESTWOOD REGIONAL SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer of School Monies, 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

Fire insurance coverage was carried in the amounts as detailed on the Insurance Schedule contained in the District's Annual Comprehensive Financial Report (the "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>
Keith Rosado	School Business Administrator/ Board Secretary	\$100,000
Andrea Wasserman	Treasurer of School Monies	350,000

There is a Public Employees' Faithful Performance Blanket Position Bond covering all other employees with multiple coverage of \$250,000.

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 included all health benefit plans offered by the District, was completed by the Chief School Administrator and was submitted timely.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period under review indicated that the required signatures, certifications and supporting documentation were obtained on the respective purchase orders and/or vouchers.

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 tested were certified by the President of the Board, the Board Secretary/School Business Administrator and the Chief School Administrator.

**WESTWOOD REGIONAL SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Financial Planning, Accounting and Reporting (Continued)

Payroll Account (Continued)

Salary withholdings were promptly remitted to the proper agencies, including health benefits withholdings.

The School Business Administrator completed and filed the required Certification of Compliance with Federal and State Law respecting the reporting of compensation for certain employees.

Finding 2023-1 – Our audit indicated that an excess balance remains in the payroll agency account.

Recommendation – The remaining year-end balance in the payroll agency bank account be reviewed and excess funds be transferred to the general fund.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30, for goods not yet received or services not yet rendered and it was determined that no blanket purchase orders were included in the balance of the reserves for encumbrances. Also, unpaid purchase orders included in the balance of accounts payable were reviewed for propriety and to determine that goods were received and services were rendered, as of June 30.

Travel

The District had an approved board travel policy as required by N.J.A.C. 6A:23A-6.13 and N.J.S.A. 18A:11-12.

Payments made to employees for a travel event were in accordance with the approved travel policy.

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.

Board Secretary's Records

The financial records, books of account and minutes maintained by the Board Secretary were in good condition.

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

The prescribed contractual order system was followed. Bids received were summarized in the minutes (N.J.S.A. 18A:18A-21).

Finding 2023-2 – Our audit indicated additional unassigned fund balance was appropriated during the year, thereby increasing the 2022-23 budget, without county approval.

Recommendation – County approval be sought for increases to budget appropriations through the use of additional unassigned fund balance.

**WESTWOOD REGIONAL SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Financial Planning, Accounting and Reporting (Continued)

Treasurer's Records

The Treasurer performed cash reconciliations in accordance with N.J.S.A. 18A:17-9.

All cash receipts were promptly deposited.

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

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 projects under Title I, Title II, Title III and Title IV of the Elementary and Secondary Education Act as amended.

Our examination indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

Other Special Federal and/or State Projects

The district's Special Projects were approved as listed on Exhibit K-3 and Exhibit K-4 located in the ACFR.

Our examination indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits contained herein represent a true statement of the financial position pertaining to the aforementioned special projects.

T.P.A.F. Reimbursements

Our audit procedures included a test of the semi-monthly reimbursement forms filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted.

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

The amount of the expenditure charged to the current year's Final Report for all federal awards for the school district to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal funds was made prior to the end of the 90 day grant liquidation period required by the Office of grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

Non Public State Aid

Project completion reports were finalized and transmitted to the State by the due date.

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 currently \$20,200. The Board has designated the School Business Administrator as the qualified purchasing agent.

**WESTWOOD REGIONAL SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School Purchasing Programs (Continued)

The Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the Board 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.

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

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 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 (SFA) had any Child Nutrition Program reimbursement overclaims or underclaims.

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.

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

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

Finding 2023-3 - Our audit indicated that the net cash resources of the food service enterprise fund exceeded three month's average expenditures.

Recommendation – The District's net cash resources in the food service enterprise fund be reviewed to ensure the statutory maximum level is not exceeded.

**WESTWOOD REGIONAL SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Summer Enrichment Program

The financial transactions and records of the Summer Enrichment Program were maintained in satisfactory condition.

The district has a formal Board policy establishing uniform accounting policies and procedures for the district's student activity funds.

Student Activity Accounts / Scholarship Accounts

The Board has a policy, which clearly established the regulation of student activity funds.

Cash receipts and disbursements records for all schools were maintained in satisfactory condition.

Finding 2023-4 – Our audit of the Brookside School student activity account indicated that pre-numbered receipts or similar source documentation is not maintained for monies collected.

Recommendation – Source documentation be prepared and maintained to support monies collected and deposited for the Brookside School student activity accounts.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2022 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, bilingual students and low-income. We also performed a review of the district procedures related to its completion. The information on the A.S.S.A. was compared to the district workpapers without exception. The information that was included on the workpapers was verified with no exceptions. 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.

Pupil Transportation

Our audit procedures included a test of on roll status reported in the 2022-23 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 included a review of transportation related contracts and purchases.

Facilities and Capital Assets

Our procedures included a review of the SDA grant agreement for consistence with recording SDA revenue, transfer of local funds from the general fund or from the capital reserve account, and awarding of contracts for eligible facilities construction.

**WESTWOOD REGIONAL SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Miscellaneous

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 Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations, including findings.

Suggestions to Management

Unexpended balances of completed capital projects be cancelled and transferred accordingly.

The District's budget reporting system for capital outlay appropriations be detailed in accordance with the projects approved in the annual budget.

**WESTWOOD REGIONAL SCHOOL DISTRICT
FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOT APPLICABLE

**WESTWOOD REGIONAL SCHOOL DISTRICT
FOOD SERVICE FUND
NET CASH RESOURCES SCHEDULE
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NET CASH RESOURCES SCHEDULE

Net Cash Resources

Current Assets

Cash and Cash Equivalents	\$	680,188
Accounts Receivable		19,090
Intergovernmental Accounts Receivable		57,705

Current Liabilities

Accounts Payable		(5,446)
Unearned Revenue		(31,475)

Net Cash Resources	\$	<u>720,062 (A)</u>
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Operating Expenditures

Total Operating Expenditures		1,334,145
Less Depreciation		(25,983)

Adjusted Total Operating Expenditures	\$	<u>1,308,162 (B)</u>
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Average Monthly Operating Expense:

B / 10	\$	<u>130,816 (C)</u>
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Three times monthly Average:

C x 3	\$	<u>392,449 (D)</u>
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TOTAL IN BOX A	\$	720,062
LESS TOTAL IN BOX D		<u>392,449</u>
NET EXCESS	\$	<u>327,613</u>

WESTWOOD REGIONAL BOARD OF EDUCATION
 APPLICATION FOR STATE SCHOOL AID
 ENROLLMENT AS OF OCTOBER 15, 2022
 SCHEDULE OF AUDITED ENROLLMENTS

	2023-2024 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 Register On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools		Reported on Workpapers as Private Schools		Sample for Veri- fication		Sample Verified		
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	
Half Day Preschool 3 Years Old	13		13				13		13												
Full Day Preschool 3 Years Old																					
Half Day Preschool 4 Years Old	16		16				16		16												
Full Day Preschool 4 Years Old																					
Half Day Kindergarten																					
Full Day Kindergarten	202		202				52		52												
Grade 1	209		209				52		52												
Grade 2	185		185				36		36												
Grade 3	165		165				41		41												
Grade 4	168		168				38		38												
Grade 5	193		193				78		78												
Grade 6	194		194				194		194												
Grade 7	180		180				180		180												
Grade 8	177		177				177		177												
Grade 9	166		166				166		166												
Grade 10	156		156				156		156												
Grade 11	170		170				170		170												
Grade 12	153		153				153		153												
Post- Graduate																					
Adult High School (15+ Credits)																					
Adult High School (1-14 Credits)																					
Subtotal	2,347	-	2,347	-	-	-	1,522	-	1,522	-	-	-	-	-	-	-	-	-	-	-	-
Sp Ed - Elementary	188		188				51		51					4		4		2		2	
Sp Ed - Middle School	104		104				104		104					4		4		2		2	
Sp Ed - High School	133		133				133		133					8		8		5		5	
Subtotal	425	-	425	-	-	-	288	-	288	-	-	-	-	16	-	16	-	9	-	9	-
County Vocational - Regular																					
County Vocational - F.T. Post-Second																					
Subtotal																					
Totals	2,772	-	2,772	-	-	-	1,810	-	1,810	-	-	-	-	16	-	16	-	9	-	9	-
Percentage Error					0.00%	0.00%				0.00%	0.00%										0.00%

WESTWOOD REGIONAL BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2022
SCHEDULE OF AUDITED ENROLLMENTS

	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 ASSA as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected	Verified to Test Score and Register	Errors
Half Day Preschool 3 Years Old												
Full Day Preschool 3 Years Old												
Half Day Preschool 4 Years Old												
Full Day Preschool 4 Years Old												
Half Day Kindergarten												
Full Day Kindergarten	16	16	-	3	3	-	8	8	-	6	6	-
Grade 1	26	26	-	3	3	-	8	8	-	5	5	-
Grade 2	8	8	-	4	4	-	4	4	-	3	3	-
Grade 3	16	16	-	4	4	-	5	5	-	3	3	-
Grade 4	20	20	-	3	3	-	1	1	-	3	3	-
Grade 5	15	15	-	4	4	-	2	2	-			-
Grade 6	22	22	-	4	4	-	2	2	-			-
Grade 7	22	22	-	4	4	-	1	1	-	3	3	-
Grade 8	21	21	-	4	4	-	2	2	-			-
Grade 9	20	20	-	4	4	-			-	1	1	-
Grade 10	23.0	23	-	4	4	-	2	2	-			-
Grade 11	21	21	-	2	2	-			-			-
Grade 12	11	11	-	5	5	-			-	3	3	-
Post- Graduate												
Adult High School (15+ Credits)												
Adult High School (1-14 Credits)												
Subtotal	241.0	241	-	48	48	-	35	35	-	27	27	-
Sp Ed - Elementary	23	23	-	4	4	-	6	6	-	5	5	-
Sp Ed - Middle School	16	16	-	2	2	-	3	3	-	-	-	-
Sp Ed - High School	26	26	-	5	5	-	2	2	-	2	2	-
Subtotal	65	65	-	11	11	-	11	11	-	7	7	-
Totals	306	306	-	59	59	-	46	46	-	34	34	-
Percentage Error			0.00%			0.00%			0.00%			0.00%

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools	265	265	-	44	44	-
Regular - Special Ed	4	4	-	2	2	-
Transported - Non Public	41	41	-	7	7	-
Special Needs	47	47	-	8	8	-
	357	357	-	61	61	-
Percentage Error			0.0%			0.0%

**WESTWOOD REGIONAL BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2022
SCHEDULE OF AUDITED ENROLLMENTS**

	Resident LEP Not Low Income			Sample for Verification		
	Reported on ASSA as NOT Low Income	Reported on Workpapers as NOT low Income	Errors	Sample Selected From Workpapers	Verified to Application and Register	Errors
Half Day Preschool 3 Years Old						
Full Day Preschool 3 Years Old						
Half Day Preschool 4 Years Old						
Full Day Preschool 4 Years Old						
Half Day Kindergarten						
Full Day Kindergarten		7	7	3	3	
Grade 1		2	2	3	3	
Grade 2		5	5	3	3	
Grade 3		3	3	3	3	
Grade 4		3	3	4	4	
Grade 5		3	3	1	1	
Grade 6				1	1	
Grade 7		2	2			
Grade 8						
Grade 9						
Grade 10				3	3	
Grade 11						
Grade 12						
Post- Graduate						
Adult High School (15+ Credits)						
Adult High School (1-14 Credits)	-	-	-	-	-	-
Subtotal	25	25	-	21	21	-
Sp Ed - Elementary	1	1				
Sp Ed - Middle School	2	2		1	1	
Sp Ed - High School	-	-	-	-	-	-
Subtotal	3	3	-	1	1	-
County Vocational - Regular						
County Vocational - F.T. Post-Second						
Subtotal						
Totals	28	28	-	22	22	-
Percentage Error		<u>0.00%</u>			<u>0.00%</u>	

**WESTWOOD REGIONAL SCHOOL DISTRICT
CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

REGULAR DISTRICT

Section 1

Two Percent (2%) - Calculation of Excess Surplus

2022-2023 Total General Fund Expenditures per the ACFR	\$ 73,835,693
Decreased by:	
On-Behalf TPAF Pension & Social Security	13,792,975
Adjusted 2022-2023 General Fund Expenditures	<u>\$ 60,042,718</u>
2% of Adjusted 2022-2023 General Fund Expenditures	\$ 1,200,854
Increased by Allowable Adjustments *	<u>1,257,029</u>
Maximum Unassigned Fund Balance	<u>\$ 2,457,883</u>

SECTION 2

Total General Fund - Fund Balance at June 30, 2023	\$ 33,251,177
Decreased by:	
Restricted Fund Balance - Capital Reserve	\$ 18,291,374
Restricted Fund Balance - Maintenance Reserve	2,500,000
Restricted Fund Balance - Emergency Reserve	394,195
Restricted- Excess Surplus- Designated for Subsequent Year's Expenditures	1,500,000
Unemployment Compensation Reserve	679,827
Year End Encumbrances - Assigned and Committed	3,714,377
Assigned Fund Balance - Designated for Subsequent Year's Expenditures	<u>2,213,521</u>
	<u>29,293,294</u>
Total Unassigned Fund Balance	<u>\$ 3,957,883</u>

SECTION 3

Fund Balance - Excess Surplus \$ 1,500,000

Recapitalutation of Excess Surplus at June 30, 2023

Reserved Excess Surplus- Designated for Subsequent Year's Expenditures	\$ 1,500,000
Reserved Excess Surplus	<u>1,500,000</u>
Total Excess Surplus	<u>\$ 3,000,000</u>

***Detail of Allowable Adjustment**

Extraordinary Aid	\$ 1,220,837
Nonpublic Transportation Reimbursement	<u>36,192</u>
	<u>\$ 1,257,029</u>

**WESTWOOD REGIONAL SCHOOL DISTRICT
RECOMMENDATIONS**

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

It is recommended that:

1. The remaining year-end balance in the payroll agency bank account be reviewed and excess funds be transferred to the general fund.
2. County approval be sought for increases to budget appropriations through the use of additional unassigned fund balance.

III. School Purchasing Program

There are none.

IV. School Food Service

- * 3. It is recommended that the District's net cash resources in the food service enterprise fund be reviewed to ensure the statutory maximum level is not exceeded.

V. Student Body Activities

- * 4. It is recommended that source documentation be prepared and maintained to support monies collected and deposited for the Brookside and Middle School student activity accounts.

VI. Application for State School Aid

There are none.

VII. Pupil Transportation

There are none.

VIII. Facilities and Capital Assets

There are none.

IX. Miscellaneous

There are none.

**WESTWOOD REGIONAL SCHOOL DISTRICT
RECOMMENDATIONS**

X. Status of Prior Years' Audit Findings/Recommendations

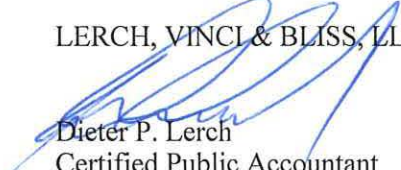
A review was performed on all prior years' recommendations and corrective action was taken on all other than those denoted with an asterisk (*) above.

ACKNOWLEDGEMENT

We received the complete cooperation of all the officials of the school district and we greatly appreciate the courtesies extended to us.

Respectfully submitted,

LERCH, VINCI & BLISS, LLP



Dieter P. Lerch
Certified Public Accountant
Public School Accountant