WEEHAWKEN TOWNSHIP SCHOOL DISTRICT

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

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

WEEHAWKEN TOWNSHIP SCHOOL DISTRICT
AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE
TABLE OF CONTENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Page(s)

Report of Independent Auditor …… 1
Scope of Audit …… 2
Administrative Practices and Procedures
- Insurance …… 2
- Official Bonds …… 2

Financial Planning, Accounting and Reporting
- Examination of Claims …… 2
- Payroll Account and Position Control Roster …… 2-3
- Reserve for Encumbrances and Accounts Payable …… 3
- Travel …… 3
- Classification of Expenditures …… 3
- Board Secretary's Records/Business Administrator …… 4
- Elementary and Secondary Education Act (E.S.E.A.) as amended by Every Student Suceeds Act (ESSA) …… 4
- Other Special Federal and/or State Projects …… 4
- T.P.A.F. Reimbursement …… 4
- T.P.A.F. Reimbursement to the State for Federal Salary Expenditures …… 4

School Purchasing Programs
- Contracts and Agreements Requiring Advertisement for Bids …… 5

School Food Service …… 5
Student Body Activities …… 6
Application for State School Aid …… 6
Pupil Transportation …… 6
Facilities and Capital Assets …… 6
Testing for Lead of All Drinking Water in Educational Facilities …… 6
Follow-up on Prior Year Findings …… 7
Acknowledgment …… 7
Schedule of Audited Enrollments …… 8-10
Excess Surplus Calculation …… 11-12
Audit Recommendations …… 13

DONOHUE GIRONDA DORIA TOMKINS LLC

CERTIFIED PUBLIC ACCOUNTANTS AND
REGISTERED MUNICIPAL ACCOUNTANTS

www.dgdcpas.com | 201-275-0823

1 Harmon Meadow Blvd, 3002
Secaucus, NJ 07094

191 Central Ave, 2nd Fl
Newark, NJ 07103

310 Broadway
Bayonne, NJ 07002

REPORT OF INDEPENDENT AUDITOR

The Honorable President and
Members of the Board of Education
Weehawken Township School District
Weehawken, New Jersey

We have audited, in accordance with generally accepted audit 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 Weehawken Township School District in the County of Hudson for the year ended June 30, 2025, and have issued our report thereon dated January 12, 2026.

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 Weehawken Township School District's management, and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Donohue, Gironda, Doria & Tomkins LLC

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC
Certified Public Accountants

Mauricio Canto

MAURICIO CANTO
Certified Public Accountant
Licensed Public School Accountant
No. 2541

Secaucus, New Jersey
January 12, 2026

SCOPE OF AUDIT

The audit covered the financial transactions of the Board Secretary/School Business Administrator, 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 ACFR.

Official Bonds

There is an public employee's faithful performance blanket position bond with the North Jersey Insurance Service Fund covering all other employees with multiple coverage of $250,000.

Official Bonds

Name	Position	Amount
Eulalia Gillis	Interim Business Administrator	$250,000
Lisa Toscano	Treasurer of School Monies	$250,000

Our audit procedures included an inquiry and subsequent review of health benefit data required per N.J.S.A. 18A:16-13.3 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.

FINANCIAL PLANNING, ACCOUNTING AND REPORTING

Examination of Claims

A test examination of claims paid during the period under review did not indicate any discrepancies with respect to signatures, certification and proper itemization and/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 the Board's required payroll contributions were deposited in the Agency Reserve Account.

All payrolls were approved by the Superintendent and were certified by the President of the Board and the Board Secretary/Business Administrator.

FINANCIAL PLANNING, ACCOUNTING AND REPORTING (Continued)

Payroll Account and Position Control Roster (Continued)

Salary withholdings were promptly remitted to the proper agencies, including health benefits premium withholding due to the general fund.

Finding 2025-001
There were two instances where employees were found to be receiving health insurance benefits, but no applicable employee contributions were being deducted from their pay.

Recommendation
The District should establish controls to monitor and ensure applicable employee contributions are being deducted from their pay when employees receive health insurance benefits.

Finding 2025-002
Overtime is being approved after it has occurred instead of in advance as required by the District policy. Furthermore, approvals of overtime are lacking adequate descriptions and detailed listing of hours.

Recommendation
The District should establish controls to monitor and ensure overtime is approved in advance in accordance with District policy and documentation of approvals have adequate descriptions and detailed listing of hours.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30, 2025 for proper classification of orders as reserve for encumbrances and accounts payable. No discrepancies were noted.

Travel

No exceptions 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 specifically targeted administrative coding classification to determine overall reliability and compliance with *N.J.A.C.* 6A:23-8.3. 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 classification.

A. **General Classification Findings** - No exceptions were noted

B. **Administrative Classification Findings** – No exceptions were noted

FINANCIAL PLANNING, ACCOUNTING AND REPORTING (Continued)

Board Secretary's Records/Business Administrator

Our review of the financial and accounting records maintained by the Board Secretary/Business Administrator disclosed the following finding:

Finding 2025-003 (ACFR Finding 2025-001)
Management is not performing closing procedures timely, nor regularly, for accurate and complete budget to actual reporting. Adjustments resulting from independent audit are resulting in expenditures without sufficient budget appropriations or over-expenditures.

Recommendation
Management follow internal controls over financial reporting to ensure proper accruing of expenditures and obligations in periods incurred, and perform closing procedures timely and regularly for accurate and complete budget to actual reporting. Costs related to unemployment claims and extended care latchkey program either be expended in general fund or funded with a general fund contribution.

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 ACFR documents the financial position pertaining to the projects under Titles I and VI of the Elementary and Secondary School Education Act as amended and reauthorized.

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 the aforementioned special projects.

T.P.A.F. Reimbursement

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 District to reimburse the State for the TPAF/FICA payment made by the State on-behalf of the District for those employees whose salaries are identified as being paid from federal funds was made subsequent to the end of the 60 day grant liquidation period required by the Office of Grants Management, but prior to the 90 days required by *N.J.S.A.* 18A:66-90. Accordingly, the expenditure was made in accordance with State law (90 days) and properly reported as obligated and not expended and as an unliquidated balance in the current year's Final Report for all federal awards.

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:39-3(a) are $44,000 with a Qualified Purchasing Agent (QPA) and $32,000 without a QPA, respectively. The law regulating bidding for public school student transportation contracts under *N.J.S.A.* 18A:39-3 is currently $22,400 for 2024-25.

The District has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the contract year. Where question arises as to whether any contract or agreement might result in violation of the statute, the Solicitor's opinion should be sought before a commitment is made.

Based on the results of our examination, we 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, except as follows:

Finding 2025-004
Audit procedures identified one instance where the District purchased goods from a vendor in excess of the bid threshold without a formal bid process.

Recommendation
Management properly monitor aggregate goods and services purchases and utilize a bid process when approaching the bid threshold.

SCHOOL FOOD SERVICES

The District was authorized to solicit and award emergency noncompetitive procurements and contracts with its food service management company (FSMC) in accordance with 2 CFR 200.320 and N.J.S.A.18A:18A-7. The District was 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.

The District was 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 free and reduced price meal eligible 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 District 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 District’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 (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 District 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 District.

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

STUDENT BODY ACTIVITIES

Overall, cash receipts and disbursements records for the schools were maintained in satisfactory condition.

APPLICATION FOR STATE SCHOOL AID

Our audit procedures included a test of information reported in the October 15, 2024, 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 with some exceptions. The information that was included on the workpapers was verified. 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.

Finding 2025-005
There were five instances where students were incorrectly categorized as low income on the ASSA because the District rolled forward categorization based on prior year federal direct certified list without reviewing categorization in current year.

Recommendation
Management review all student categorizations rolled forward with current documentation to ensure students are placed in correct categories on the ASSA.

PUPIL TRANSPORTATION

Our audit procedures included a test of on roll status reported in the 2024-25 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with some exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

Finding 2025-006
The District Report of Transported Resident Students (DRTRS) had 14 out of 22 instances where students had a special transportation need according to their IEP, but were incorrectly reported as no special transportation need. This finding is repeated from the prior year.

Recommendation
The District review IEPs of transported students, when applicable, for eligibility of a transportation requirement and update IEPs accordingly.

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. No exceptions were noted in our review of transportation related purchases of goods and services.

FACILITIES AND CAPITAL ASSETS

Our procedures included a review of the SDA grant agreement for consistency with recording SDA revenue, transfer of local funds from the General Fund and awarding of contracts for eligible facilities construction. No exceptions were noted.

TESTING FOR LEAD OF ALL DRINKING WATER IN EDUCATIONAL FACILITIES

The 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 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. Corrective action had been taken on all prior year findings with the exception of the following, which is reported in this year's recommendations, is noted as current year finding 2025-006.

- The District review IEPs of transported students, when applicable, for eligibility of a transportation requirement and update IEPs accordingly.

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.

Donohue, Gironda, Doria & Tomkins LLC

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC
Certified Public Accountants

MAURICIO CANTO
Certified Public Accountant
Licensed Public School Accountant
No. 2541

Secaucus, New Jersey
January 12, 2026

WEEHAWKEN TOWNSHIP SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2024

SCHEDULE OF AUDITED ENROLLMENTS

	2025-2026 Application for State School Aid						Sample of Verification						Private Schools for Disabled			
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. Private Schools	Sample for Verifi-cation	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Full Day Preschool (4yr)	87	-	87	-	-	-	87	-	87	-	-	-	-	-	-	-
Full Day Kindegarten	95	-	95	-	-	-	95	-	95	-	-	-	-	-	-	-
One	97	-	97	-	-	-	97	-	97	-	-	-	-	-	-	-
Two	71	-	71	-	-	-	71	-	71	-	-	-	-	-	-	-
Three	77	-	77	-	-	-	77	-	77	-	-	-	-	-	-	-
Four	63	-	63	-	-	-	63	-	63	-	-	-	-	-	-	-
Five	83	-	83	-	-	-	83	-	83	-	-	-	-	-	-	-
Six	69	-	69	-	-	-	69	-	69	-	-	-	-	-	-	-
Seven	70	-	70	-	-	-	70	-	70	-	-	-	-	-	-	-
Eight	82	-	82	-	-	-	82	-	82	-	-	-	-	-	-	-
Nine	91	-	91	-	-	-	91	-	91	-	-	-	-	-	-	-
Ten	102	-	102	-	-	-	102	-	102	-	-	-	-	-	-	-
Eleven	76	-	76	-	-	-	76	-	76	-	-	-	-	-	-	-
Twelve	96	-	96	-	-	-	96	-	96	-	-	-	-	-	-	-
Subtotal	1,159	-	1,159	-	-	-	1,159	-	1,159	-	-	-	-	-	-	-
Special Education-Elementary	91	-	91	-	-	-	91	-	91	-	-	-	2	1	1	-
Special Education-Middle	44	-	44	-	-	-	44	-	44	-	-	-	1	1	1	-
Special Education-Highschool	52	-	52	-	-	-	52	-	52	-	-	-	2	2	2	-
Subtotal	187	-	187	-	-	-	187	-	187	-	-	-	5	4	4	-
TOTALS	1,346	-	1,346	-	-	-	1,346	-	1,346	-	-	-	5	4	4	-
Percentage Error					0.00%						0.00%					0.00%

SCHEDULE OF AUDITED ENROLLMENTS

	Resident Low Income			Sample for Verification			Resident LIEP Low Income			Sample for Verification		
	Reported on A.S.S.A. as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A. as LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Full Day Kindegarten	51	51	-	23	23	-	7	7	-	4	4	-
One	42	42	-	12	12	-	5	5	-	4	4	-
Two	28	28	-	9	7	2	4	4	-	3	3	-
Three	35	35	-	10	10	-	8	8	-	6	6	-
Four	28	28	-	8	6	2	4	4	-	3	3	-
Five	42	42	-	13	13	-	10	10	-	7	7	-
Six	28	28	-	8	8	-	3	3	-	2	2	-
Seven	38	38	-	11	11	-	9	9	-	7	7	-
Eight	44	44	-	14	14	-	6	6	-	5	5	-
Nine	35	35	-	11	11	-	3	3	-	2	2	-
Ten	56	56	-	17	17	-	11	11	-	8	8	-
Eleven	32	32	-	11	11	-	5	5	-	4	4	-
Twelve	47	47	-	14	14	-	10	10	-	8	8	-
Subtotal	506	506	-	161	157	4	85	85	-	63	63	-
Special Education-Elementary	66	66	-	19	19	-	6	6	-	5	5	-
Special Education-Middle	27	27	-	7	7	-	2	2	-	2	2	-
Special Education-Highschool	41	41	-	10	9	1	2	2	-	2	2	-
Subtotal	134	134	-	36	35	1	10	10	-	9	9	-
TOTALS	640	640	-	197	192	5	95	95	-	72	72	-
Percentage Error			0.00%			2.54%			0.00%			0.00%

	Transportation					
	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg.-Public Schools	2	2	-	2	2	-
Reg. - Special Education	18	18	-	16	2	14
Special Ed. Spec Trans.	12	12	-	11	11	-
Courtesy Student	470	470	-	-	-	-
TOTALS	502	502	-	29	15	14
Percentage Error			0.00%			48.28%

	Reported	Recalculated
Reg Avg (Mileage) = Regular including Grade PK Students (Part A)	1.4	1.4
Reg Avg (Mileage) = Regular excluding Grade PK Students (Part B)	1.4	1.4
Special Avg = Special Ed w/ Special Needs	14.2	14.2

WEEHAWKEN TOWNSHIP SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2024

SCHEDULE OF AUDITED ENROLLMENTS

	Resident LIEP NOT Low Income			Sample for Verification		
	Reported on A.S.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Kindergarten	2	2	-	2	2	-
One	2	2	-	2	2	-
Two	4	4	-	3	3	-
Three	-	-	-	-	-	-
Four	1	1	-	1	1	-
Five	-	-	-	-	-	-
Six	1	1	-	1	1	-
Seven	-	-	-	-	-	-
Eight	1	1	-	1	1	-
Nine	5	5	-	4	4	-
Ten	-	-	-	-	-	-
Eleven	1	1	-	1	1	-
Twelfth	1	1	-	1	1	
Subtotal	18	18	-	16	16	-
Special Education-Elementary	3	3	-	3	3	-
Special Education-Middle	-	-	-	-	-	-
Special Education-Highschool	-	-	-	-	-	-
Subtotal	3	3	-	3	3	-
TOTALS	21	21	-	19	19	-
Percentage Error			0.00%			0.00%

WEEHAWKEN TOWNSHIP SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

SECTION 1

Calculation A: 2 Percent Excess Surplus

2024-25 Total General Fund Expenditures per the ACFR, Exhibit C-1	$ 38,818,992	(A)		
Increased by Applicable Operating Transfers:				
Transfer from Capital Outlay to Capital Projects	-	(A1a)		
Transfer from Reserve to Capital Projects	-	(A1a)		
Transfer from G/F to SRF for Preschool - Regular	-	(A1a)		
Transfer from G/F to SRF for Preschool - Inclusion	-	(A1a)		
Less:				
Expenditures Allocated to Restricted Federal Resources as Reported on Exhibit D-2	-	(A1b)		
2024-25 Adjusted General Fund & Other State Expenditures [(A) - (A1)-(A1b)]			$ 38,818,992	(A2)
Decreased by:				
On-Behalf TPAF Pension & Social Security			$ (6,308,040)	(A3)
Assets Acquired Under Financed Purchases:				
General Fund 10 Assets Acquired Under Financed Purchases reported on Exhibit C-1a	$ (179,445)	(A4)		
Add:				
General Fund & State Resources Portion of Fund 15				
Assets Acquired Under Financed Purchases:				
Assets Acquired Under Financed Purchases in Fund 15 reported on Exhibit C-1a	-	(A5)		
Combined General Fund Contribution & State Resources % of Fund 15 Resources Reported on Exhibit D-2	0.00%	(A6)		
General Fund & State Resources Portion of Fund 15 Assets Acquired Under Financed Purchases [(A5) x (A6)]	-	(A7)		
Total Assets Acquired Under Financed Purchases [(A4) + (A7)]			(179,445)	(A8)
2024-25 General Fund Expenditures [(A2) - (A3) - (A8)]			$ 32,331,507	(A9)
2% of Adjusted 2024-2025 General Fund Expenditures [(A9) x 2%]			$ 646,630	(A10)
Enter Greater of (A10) or $250,000			646,630	(A11)
Increased by: Allowable Adjustment*			-	(K)
Maximum Unassigned Fund Balance [(A11) + (K)]			$ 646,630	(M)

SECTION 2

Total General Fund - Fund Balances at June 30, 2025	$ 903,085	(C)		
Decreased by:				
Year-end Encumbrances	(26,302)	(C1)		
Legally Restricted - Designated for Subsequent Year's Expenditures	-	(C2)		
Excess Surplus - Designated for Subsequent Year's Expenditures**	-	(C3)		
Other Restricted Fund Balances****	-	(C4)		
Assigned - Designated for Subsequent Year's Expenditures	-	(C5)		
Total Unassigned Fund Balance [(C) - (C1) - (C2) - (C3) - (C4) - (C5)]			$ 876,783	(U)

SECTION 3

Restricted Fund Balance - Excess Surplus***[(U) - (M)] IF NEGATIVE ENTER -0-	$ 230,153	(E)
Summary:		
Restricted Excess Surplus - Designated for Subsequent Year's Expenditures**	$ -	(C3)
Restricted Excess Surplus***[(E)]	230,153	(E)
Total [(C3) + (E)]	$ 230,153	(D)

* This adjustment line (line (K) as detailed below) is to utilized for Impact Aid, Sale and Lease-back, Extraordinary Aid, and Additional Nonpublic School Transportation Aid, and unbudgeted FICA Wage Freeze Grant Revenue, if applicable. Extraordinary Aid and Additional Nonpublic School Transportation Aid for 2024-25 received after June 30 is limited to the amount of revenue recognized in the audit year that was not appropriated.

Detail of Allowable Adjustments

Impact Aid	$ -	(H)
Sale & Lease-back	-	(I)
Extraordinary Aid	-	(J1)
Additional Nonpublic School Transportation Aid	-	(J2)
Current Year School Bus Advertising Revenue Recognized	-	(J3)
Family Crisis Transportation Aid	-	(J4)
Maintenance of Equity Aid and Military Impact Aid	-	(J5)
Total Adjustments [(H) + (I) + (J1) + (J2) + (J3) + (J4) + (J5)]	$ -	(K)

** See (E) above. The amount must agree with the June 30, 2024 ACFR and Audit Summary Worksheet Line 90030.

*** This amount represents the June 30, 2025 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

**** Amount for Other Restricted Fund Balance must be detailed for each source and request for approval to use amounts other than state imposed legal restrictions in the excess surplus calculation must be submitted to that Assistant to the Commissioner – Field Services prior to September 30

(N1) Capital reserve at June 30, 2025
(N2) Maintenance reserve minimum required under EFCFA
(N3) Tuition reserve at June 30, 2025
(N4) Emergency reserve at June 30, 2025
(N5) School bus fuel offset reserve – current year - June 30, 2025
(N6) School bus fuel offset reserve – prior year - June 30, 2025
(N7) Impact Aid general fund reserve at June 30, 2025
(N5) Impact Aid capital fund reserve at June 30, 2025

Detail of Other Restricted/Reserved Fund Balance

Statutory restrictions:		
Approved unspent separate proposal	-	
Sale/lease-back reserve	-	
Capital reserve (N-1)	-	
Maintenance reserve (N-2)	-	
Tuition reserve (N-3)	-	
Emergency reserve (N-4)	-	
School Bus Advertising 50% Fuel Offset Reserve - current year (N-5)	-	
School Bus Advertising 50% Fuel Offset Reserve - prior year (N-6)	-	
Impact Aid General Fund Reserve (Section 8002 and 8003) (N-7)	-	
Impact Aid Capital Fund Reserve (Section 8007 and 8008) (N-8)	-	
Total Other Restricted/Reserved Fund Balance	$ -	(C4)

WEEHAWKEN TOWNSHIP SCHOOL DISTRICT
AUDIT RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

1. Administrative Practices and Procedures

   None

2. Financial Planning, Accounting and Reporting

   - The District should establish controls to monitor and ensure applicable employee contributions are being deducted from their pay when employees receive health insurance benefits.

   - The District should establish controls to monitor and ensure overtime is approved in advance in accordance with District policy and documentation of approvals have adequate descriptions and detailed listing of hours.

   - Management follow internal controls over financial reporting to ensure proper accruing of expenditures and obligations in periods incurred, and perform closing procedures timely and regularly for accurate and complete budget to actual reporting. Costs related to unemployment claims and extended care latchkey program either be expended in general fund or funded with a general fund contribution.

3. School Purchasing Programs

   - Management properly monitor aggregate goods and services purchases and utilize a bid process when approaching the bid threshold.

4. School Food Services

   None

5. Student Body Activities

   None

6. Application for State School Aid

   - Management review all student categorizations rolled forward with current documentation to ensure students are placed in correct categories on the ASSA.

7. Pupil Transportation

   - The District review IEPs of transported students, when applicable, for eligibility of a transportation requirement and update IEPs accordingly.

8. Facilities and Capital Assets

   None

9. Testing for Lead and All Drinking Water in Educational Facilities

   None

10. Follow-Up on Prior Year Findings

    Corrective action had been taken on all prior year findings with the exception of the following, which is reported in this year's recommendations, is noted as current year finding 2025-006.

    - The District review IEPs of transported students, when applicable, for eligibility of a transportation requirement and update IEPs accordingly.