# TOWN OF WEST NEW YORK SCHOOL DISTRICT

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

## FOR THE FISCAL YEAR ENDED JUNE 30, 2025

**TOWN OF WEST NEW YORK SCHOOL DISTRICT**
**AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS -**
**FINANCIAL, COMPLIANCE AND PERFORMANCE**
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**DONOHUE GIRONDA DORIA TOMKINS LLC**

CERTIFIED PUBLIC ACCOUNTANTS AND
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**REPORT OF INDEPENDENT AUDITOR**

The Honorable President and
Members of the Board of Education
Town of West New York School District
West New York, 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 Town of West New York School District in the County of Hudson for the year ended June 30, 2025, and have issued our report thereon dated January 7, 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 Town of West New York 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 7, 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 Athletic Fund, The Student Activity Fund, Food Service Fund and Special Revenue Fund 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 (*N.J.S.A*. 18A:17-26, 18A:17-32, 18A:13-13)

The Board also has public employees faithful performance blanket position bond with the New Jersey School Boards Association Insurance Group Insurance Group covering all employees with multiple coverage of $250,000.

| Name | Position | Amount |
|---|---|---|
| Dean Austin | School Business Administrator/ Board Secretary | $663,528 |
| George A. Spina | Treasurer | $663,528 |

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 District.

The District data certification was completed by the school business administrator. The 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.

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

### 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.

**FINANCIAL PLANNING, ACCOUNTING AND REPORTING (Continued)**

**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

**Board Secretary's Records/Business Administrator**

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

**Finding 2025-001**
Management is maintaining the financial reporting system open after the year-end to zero out encumbrances by back dating accounts payables liabilities incurred before closing. The District accounting system fiscal year closing is delayed and closing procedures and year-end bank reconciliations cannot be performed timely. This finding is repeated from prior year.

**Recommendation:**
Management discontinue the practice of maintaining the financial reporting system open after the year-end while allowing for reasonable encumbrance reporting. The District accounting system fiscal year be closed immediately after year-end to prevent back dating of accounts payables liabilities incurred and to allow for closing procedures and year-end bank reconciliations to be performed timely.

**Elementary and Secondary Education Act (E.S.E.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 the projects under Titles I and VI of the Elementary and Secondary School Education Act as amended and reauthorized. No exceptions were noted.

**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.

**FINANCIAL PLANNING, ACCOUNTING AND REPORTING (Continued)**

**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 $20,400 for 2024-25.

The District 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.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or goods or service, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

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.

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

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

Cash receipts and bank records were reviewed for timely deposit.

**SCHOOL FOOD SERVICES (Continued)**

The District utilizes a food service management company (FSMC) and is depositing and expending program monies in accordance with *N.J.S.A. 18A:17-34*, and 19-1 through 19-4.1. Provisions of the FSMC Cost Reimbursable Fixed Price were reviewed and audited. The FSMC contract includes an operating results provision which guarantees that the food service program will break even. The operating results provision has been met. All vendor discounts, rebates, and credits from vendors and the FSMC were tracked and credited to the Food Service Account and reconciled to supporting documentation at least annually.

Expenditures should be separately recorded as food, labor and other costs. Vendor invoices were reviewed, and costs verified. Inventory records on food and supply items were currently maintained and properly applied in determining the cost of food and supplies used.

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

Net cash resources did not exceed three months average expenditures.

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

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

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served was compared to the number of valid applications times the number of operating days, on a school-by-school basis. The free and reduced price meal and free milk policy was reviewed for uniform administration throughout the school system. Sites approved to participate in Provisions I and II were examined for compliance with all counting and claiming requirements. The required verification procedures for free and reduced price applications were completed and available for review.

USDA Food Distribution Program commodities were received and a single inventory was maintained on a first-in, first-out basis. No exceptions were noted.

The Statement of Revenues, Expenses, and Changes in Fund Net Position (ACFR Schedule B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

Exhibits reflecting Child Nutrition Program 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 without exception. The information that was included on the workpapers was verified. The results of our procedures are presented in the Schedule of Audited Enrollments.

## APPLICATION FOR STATE SCHOOL AID (Continued)

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 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.

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 has been taken on prior year finding with the exception of the following, which is repeated in this year’s recommendations noted as current year finding 2025-001:

- Management discontinue the practice of maintaining the financial reporting system open after the year-end while allowing for reasonable encumbrance reporting. The District accounting system fiscal year be closed immediately after year-end to prevent back dating of accounts payables liabilities incurred and to allow for closing procedures to be performed timely.

## ACKNOWLEDGMENT

We received the complete cooperation of all the officials of the District and we greatly appreciate the courtesies extended to the members of the audit team.

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

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

Secaucus, New Jersey
January 7, 2026

**WEST NEW YORK SCHOOL DISTRICT**
**SCHEDULE OF MEAL COUNT ACTIVITY**
**ENTERPRISE FUND**
**FOOD SERVICE FUND**
**NUMBER OF MEALS SERVED AND (OVER) UNDER CLAIM - FEDERAL**
**FOR FISCAL YEAR ENDED JUNE 30, 2025**

| PROGRAM | MEAL CATEGORY | MEALS CLAIMED | MEALS TESTED | MEALS VERIFIED | DIFFERENCE | RATE | (OVER)/ UNDER CLAIM |
|---|---|---|---|---|---|---|---|
| National School Lunch (High Rate) | Paid | 77,819 | 27,833 | 27,833 | - | 0.440 | $ - |
| | Reduced | 73,243 | 23,367 | 23,367 | - | 4.050 | - |
| | Free | 647,021 | 208,241 | 208,241 | - | 4.450 | - |
| | Total | 798,083 | 259,441 | 259,441 | - | | $ - |
| National School Lunch | HHFKA - PB Lunch Only | 798,083 | 259,441 | 259,441 | - | 0.090 | - |
| After School Snack | Free | 15,790 | 5,179 | 5,179 | - | 1.210 | - |
| School Breakfast (Severe Needs Rate) | Paid | 90,376 | 30,916 | 30,916 | - | 0.390 | $ - |
| | Reduced | 53,512 | 16,923 | 16,923 | - | 2.540 | - |
| | Free | 493,519 | 155,823 | 155,823 | - | 2.840 | - |
| | Total | 637,407 | 203,662 | 203,662 | - | | $ - |
| Total Net (Over)/Under Claim | | | | | - | | $ - |

**WEST NEW YORK SCHOOL DISTRICT**
**SCHEDULE OF MEAL COUNT ACTIVITY**
**ENTERPRISE FUND**
**FOOD SERVICE FUND**
**NUMBER OF MEALS SERVED AND (OVER) UNDER CLAIM - STATE**
**FOR FISCAL YEAR ENDED JUNE 30, 2025**

| PROGRAM | MEAL CATEGORY | MEALS CLAIMED | MEALS TESTED | MEALS VERIFIED | DIFFERENCE | RATE | (OVER)/ UNDER CLAIM |
|---|---|---|---|---|---|---|---|
| State Reimbursement National School Lunch (High Rate) | Paid | 77,819 | 27,833 | 27,833 | - | 0.060 | $ - |
| | Reduced | 73,243 | 23,367 | 23,367 | - | 0.470 | - |
| | Free | 647,021 | 208,241 | 208,241 | - | 0.070 | - |
| | Total | 798,083 | 259,441 | 259,441 | - | | $ - |
| National School Lunch | NJEIE | 19,367 | 5,823 | 5,823 | - | 4.010 | - |
| State Reimbursement School Breakfast (Severe Needs Rate) | State After Bell | 637,407 | 203,662 | 203,662 | - | 0.100 | $ - |
| | Reduced | 53,512 | 16,923 | 16,923 | - | 0.300 | - |
| | NJEIE | 14,419 | 4,191 | 4,191 | - | 2.450 | - |
| | Total | 705,338 | 224,776 | 224,776 | - | | - |
| Total Net (Over)/Under Claim | | | | | - | | $ - |

**TOWN OF WEST NEW YORK SCHOOL DISTRICT**
**NET CASH RESOURCE SCHEDULE**
**PROPRIETARY FUND - FOOD SERVICE**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | | | Food Service Exhibits B-4/5 | |
|---|---|---|---|---|
| NET CASH RESOURCES: | | | | |
| ACFR | Current Assets* | | | |
| B-4 | Cash and cash equivalents | | $ 3,724,058 | |
| B-4 | Accounts receivable | | 504,297 | |
| B-4 | Other receivable | | 4,756 | |
| CAFR | Current Liabilities | | | |
| B-4 | Accounts payable | | (615,913) | |
| B-4 | Interfund payable | | (1,678,214) | |
| NET CASH RESOURCES | | | $ 1,938,984 | (A) |
| NET ADJUSTED TOTAL OPERATING EXPENSE: | | | | |
| ACFR | | | | |
| B-5 | Total Operating Expenses | | 6,633,457 | |
| B-5 | Less Depreciation | | (57,811) | |
| NET ADJUSTED TOTAL OPERATING EXPENSE | | | $ 6,575,646 | (B) |
| AVERAGE MONTHLY OPERATING EXPENSE: | | | | |
| | Monthly Average | B ÷ 10 | $ 657,565 | (C) |
| AVERAGE MONTHLY OPERATING EXPENSE | | 3 x C | $ 1,972,695 | (D) |

| | |
|---|---|
| TOTAL IN BOX A | $ 1,938,984 |
| LESS TOTAL IN BOX D | (1,972,695) |
| NET | $ (33,711) |

From above:
A is greater than D, cash exceeds 3 times average monthly operating expenses.
D is greater than A, cash does not exceed 3 times average monthly operating expenses.

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

SOURCE: USDA resource management comprehensive review form.

**WEST NEW YORK 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 (3yr) | 84 | - | 84 | - | - | - | 84 | - | 84 | - | - | - | - | - | - | - |
| Full Day Preschool (4yr) | 234 | - | 234 | - | - | - | 234 | - | 234 | - | - | - | - | - | - | - |
| Full Day Kindegarten | 471 | - | 471 | - | - | - | 471 | - | 471 | - | - | - | - | - | - | - |
| One | 459 | - | 459 | - | - | - | 459 | - | 459 | - | - | - | - | - | - | - |
| Two | 442 | - | 442 | - | - | - | 442 | - | 442 | - | - | - | - | - | - | - |
| Three | 433 | - | 433 | - | - | - | 433 | - | 433 | - | - | - | - | - | - | - |
| Four | 426 | - | 426 | - | - | - | 426 | - | 426 | - | - | - | - | - | - | - |
| Five | 441 | - | 441 | - | - | - | 441 | - | 441 | - | - | - | - | - | - | - |
| Six | 392 | - | 392 | - | - | - | 392 | - | 392 | - | - | - | - | - | - | - |
| Seven | 462 | - | 462 | - | - | - | 462 | - | 462 | - | - | - | - | - | - | - |
| Eight | 465 | - | 465 | - | - | - | 465 | - | 465 | - | - | - | - | - | - | - |
| Nine | 514 | - | 514 | - | - | - | 514 | - | 514 | - | - | - | - | - | - | - |
| Ten | 497 | - | 497 | - | - | - | 497 | - | 497 | - | - | - | - | - | - | - |
| Eleven | 520 | - | 520 | - | - | - | 520 | - | 520 | - | - | - | - | - | - | - |
| Twelve | 527 | - | 527 | - | - | - | 527 | - | 527 | - | - | - | - | - | - | - |
| Subtotal | 6,367 | - | 6,367 | - | - | - | 6,367 | - | 6,367 | - | - | - | - | - | - | - |
| Special Education-Elementary | 492 | - | 492 | - | - | - | 492 | - | 492 | - | - | - | 47 | 33 | 33 | - |
| Special Education-Middle | 251 | - | 251 | - | - | - | 251 | - | 251 | - | - | - | 16 | 15 | 15 | - |
| Special Education-Highschool | 287 | - | 287 | - | - | - | 287 | - | 287 | - | - | - | 27 | 20 | 20 | - |
| Subtotal | 1,030 | - | 1,030 | - | - | - | 1,030 | - | 1,030 | - | - | - | 90 | 68 | 68 | - |
| TOTALS | 7,397 | - | 7,397 | - | - | - | 7,397 | - | 7,397 | - | - | - | 90 | 68 | 68 | - |
| Percentage Error | | | | | 0.00% | | | | | | 0.00% | | | | | 0.00% |

**WEST NEW YORK SCHOOL DISTRICT**
**APPLICATION FOR STATE SCHOOL AID SUMMARY**
**ENROLLMENT AS OF OCTOBER 15, 2024**

**SCHEDULE OF AUDITED ENROLLMENTS**

| | 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 as LEP low Income | Errors | Sample Selected from Workpapers | Verified to Test Score and Register | Sample Errors |
| Full Day Kindergarten | 398 | 398 | - | 1 | 1 | - | 52 | 52 | - | 10 | 10 | - |
| One | 400 | 400 | - | 2 | 2 | - | 100 | 100 | - | 19 | 19 | - |
| Two | 391 | 391 | - | 1 | 1 | - | 141 | 141 | - | 27 | 27 | - |
| Three | 378 | 378 | - | 1 | 1 | - | 132 | 132 | - | 26 | 26 | - |
| Four | 382 | 382 | - | 1 | 1 | - | 109 | 109 | - | 20 | 20 | - |
| Five | 378 | 378 | - | 1 | 1 | - | 90 | 90 | - | 16 | 16 | - |
| Six | 345 | 345 | - | 1 | 1 | - | 76 | 76 | - | 14 | 14 | - |
| Seven | 426 | 426 | - | 2 | 2 | - | 75 | 75 | - | 15 | 15 | - |
| Eight | 416 | 416 | - | 2 | 2 | - | 81 | 81 | - | 16 | 16 | - |
| Nine | 431 | 431 | - | 2 | 2 | - | 89 | 89 | - | 18 | 18 | - |
| Ten | 418 | 418 | - | 2 | 2 | - | 82 | 82 | - | 16 | 16 | - |
| Eleven | 433 | 433 | - | 2 | 2 | - | 104 | 104 | - | 18 | 18 | - |
| Twelve | 436 | 436 | - | 2 | 2 | - | 91 | 91 | - | 18 | 18 | - |
| Subtotal | 5,232 | 5,232 | - | 20 | 20 | - | 1,222 | 1,222 | - | 233 | 233 | - |
| Special Education-Elementary | 485 | 485 | - | 2 | 2 | - | 57 | 57 | - | 10 | 10 | - |
| Special Education-Middle | 251 | 251 | - | 1 | 1 | - | 21 | 21 | - | 4 | 4 | - |
| Special Education-Highschool | 297 | 297 | - | 1 | 1 | - | 3 | 3 | - | - | - | - |
| Subtotal | 1,033 | 1,033 | - | 4 | 4 | - | 81 | 81 | - | 14 | 14 | - |
| TOTALS | 6,265 | 6,265 | - | 24 | 24 | - | 1,303 | 1,303 | - | 247 | 247 | - |
| Percentage Error | | | 0.00% | | | 0.00% | | | 0.00% | | | 0.00% |

| | Transportation | | | | | |
|---|---|---|---|---|---|---|
| | Reported on DRTRS by DOE/County | Reported on DRTRS by District | Errors | Tested | Verified | Errors |
| Reg.-Public Schools | 18 | 18 | - | 15 | 15 | - |
| Reg. - Special Education | 152 | 152 | - | 94 | 94 | - |
| Special Ed. Spec Trans. | 309 | 309 | - | 148 | 148 | - |
| TOTALS | 479 | 479 | - | 257 | 257 | - |
| Percentage Error | | | 0.00% | | | 0.00% |

| | Reported | Recalculated |
|---|---|---|
| Reg Avg (Mileage) = Regular including Grade PK Students (Part A) | 1.0 | 1.0 |
| Reg Avg (Mileage) = Regular excluding Grade PK Students (Part A) | 1.0 | 1.0 |
| Special Avg (Mileage) = Special Ed w/ Special Needs (Part B) | 7.1 | 7.1 |

WEST NEW YORK SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2024

**SCHEDULE OF AUDITED ENROLLMENTS**

| | Resident LEP 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 | 6 | 6 | - | 1 | 1 | - |
| One | 14 | 14 | - | 3 | 3 | - |
| Two | 14 | 14 | - | 2 | 2 | - |
| Three | 7 | 7 | - | 1 | 1 | - |
| Four | 10 | 10 | - | 2 | 2 | - |
| Five | 15 | 15 | - | 3 | 3 | - |
| Six | 11 | 11 | - | 2 | 2 | - |
| Seven | 13 | 13 | - | 3 | 3 | - |
| Eight | 8 | 8 | - | 2 | 2 | - |
| Nine | 30 | 30 | - | 6 | 6 | - |
| Ten | 26 | 26 | - | 5 | 5 | - |
| Eleven | 30 | 30 | - | 6 | 6 | - |
| Twelfth | 24 | 24 | - | 5 | 5 | |
| Subtotal | 208 | 208 | - | 41 | 41 | - |
| Special Education-Elementary | 2 | 2 | - | - | - | - |
| Special Education-Middle | 4 | 4 | - | 1 | 1 | - |
| Special Education-Highschool | - | - | - | - | - | - |
| Subtotal | 6 | 6 | - | 1 | 1 | - |
| TOTALS | 214 | 214 | - | 42 | 42 | - |
| Percentage Error | | | 0.00% | | | 0.00% |

**TOWN OF WEST NEW YORK SCHOOL DISTRICT**
**EXCESS SURPLUS CALCULATION**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

SECTION 1

Calculation A: 2 Percent Excess Surplus

All districts required to use school-based budgeting are required to complete this calculation using 2 percent on line A10.

| | | |
|---|---|---|
| 2024-25 Total General Fund Expenditures Reported on Exhibit C-1 | $ 184,974,096 (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 | 219,024 (A1a) | |
| Transfer from G/F to SRF for Preschool - Inclusion | 316,440 (A1a) | |
| Less: | | |
| Expenditures Allocated to Restricted Federal Resources as Reported on Exhibit D-2 | (6,192,891) (A1b) | |
| 2024-25 Adjusted General Fund & Other State Expenditures [(A) - (A1a)-(A1b)] | | $ 179,316,669 (A2) |
| Decreased by: | | |
| On-Behalf TPAF Pension & Social Security | | $ (31,355,884) (A3) |
| Assets Acquired Under Financed Purchases: | | |
| General Fund 10 Assets Acquired Under Financed Purchases reported on Exhibit C-1a | $ - (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 | 92.00% (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)] | | - (A8) |
| 2024-25 General Fund Expenditures [(A2) - (A3) - (A8)] | | $ 147,960,785 (A9) |
| 2% of Adjusted 2024-2025 General Fund Expenditures [(A9) x 2%] | | $ 2,959,216 (A10) |
| Enter Greater of (A10) or $250,000 | | 2,959,216 (A11) |
| Increased by: Allowable Adjustment* | | 2,703,626 (K) |
| Maximum Unassigned Fund Balance [(A11) + (K)] | | $ 5,662,842 (M) |

SECTION 2

| | | |
|---|---|---|
| Total General Fund - Fund Balances at June 30, 2025 | $ 66,492,067 (C) | |
| Decreased by: | | |
| Year-end Encumbrances | - (C1) | |
| Legally Restricted - Designated for Subsequent Year's Expenditures | - (C2) | |
| Excess Surplus - Designated for Subsequent Year's Expenditures** | (29,186,485) (C3) | |
| Other Restricted/Reserved Fund Balances**** | (10,247,867) (C4) | |
| Assigned-Designated for Subsequent Year's Expenditures | (276,002) (C5) | |
| Additional Assigned Fund Balance - Unreserved Designated for Subsequent | - | |
| Total Unassigned Fund Balance [(C) - (C1) - (C2) - (C3) - (C4) - (C5)] | | $ 26,781,713 (U) |

**TOWN OF WEST NEW YORK SCHOOL DISTRICT**
**EXCESS SURPLUS CALCULATION**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

SECTION 3

| | | |
|---|---|---|
| Restricted Fund Balance - Excess Surplus***[(U) - (M)] IF NEGATIVE ENTER -0- | $ 21,118,871 | (E) |
| Summary: | | |
| Restricted Excess Surplus -- Designated for Subsequent Year's Expenditures** | $ 29,186,485 | (C3) |
| Restricted Excess Surplus***[(E)] | 21,118,871 | (E) |
| Total [(C3) + (E)] | $ 50,305,356 | (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 Adjustements*

| | | |
|---|---|---|
| Impact Aid | $ - | (H) |
| Sale & Lease-back | - | (I) |
| Extraordinary Aid | 2,703,626 | (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)] | $ 2,703,626 | (K) |

** See (E) above. The amount must agree with the June 30, 2022 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 Reserved Fund Balance*

| | | |
|---|---|---|
| Statutory restrictions: | | |
| Approved unspent separate proposal | $ - | |
| Sale/lease-back reserve | - | |
| Capital reserve (N-1) | 10,246,615 | |
| Maintenance reserve (N-2) | - | |
| Tution 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) | - | |
| Unemployment claims (N-9) | - | |
| Workers' compensation claims (N-10) | 1,252 | |
| [Other Restricted/Reserved Fund Balance not noted above]**** | - | |
| Total Other Restricted/Reserved Fund Balance | $ 10,247,867 | (C4) |

1. Administrative Practices and Procedures

2. Financial Planning, Accounting and Reporting

   - Management discontinue the practice of maintaining the financial reporting system open after the year-end while allowing for reasonable encumbrance reporting. The District accounting system fiscal year be closed immediately after year-end to prevent back dating of accounts payables liabilities incurred and to allow for closing procedures and year-end bank reconciliations to be performed timely.

3. School Purchasing Programs

   None

4. School Food Services

   None

5. Student Body Activities

   None

6. Application for State School Aid

   None

7. Pupil Transportation

   None

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 has been taken on prior year finding with the exception of the following, which is repeated in this year's recommendations noted as current year finding 2025-001:

    - Management discontinue the practice of maintaining the financial reporting system open after the year-end while allowing for reasonable encumbrance reporting. The District accounting system fiscal year be closed immediately after year-end to prevent back dating of accounts payables liabilities incurred and to allow for closing procedures and year-end bank reconciliations to be performed timely.