

**STATE OF NEW JERSEY  
DEPARTMENT OF EDUCATION  
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE  
P.O. BOX 500  
TRENTON, NEW JERSEY 08625-0500**

**REVIEW OF THE APPLICATION FOR STATE SCHOOL AID  
REVIEW OF THE DISTRICT REPORT OF TRANSPORTED RESIDENT  
STUDENTS AS OF OCTOBER 15, 2014**

**REVIEW OF EXTRAORDINARY AID FOR SPECIAL EDUCATION COSTS  
REVIEW OF CHAPTER 192-193 PROJECT COMPLETION REPORT  
FY 2014-15**

**OFAC CASE # SAAU-5-16**

**WALL TOWNSHIP BOARD OF EDUCATION  
MONMOUTH COUNTY  
1620 18TH AVENUE  
WALL, NJ 07719**

**WALL TOWNSHIP BOARD OF EDUCATION  
MONMOUTH COUNTY  
REVIEW OF THE APPLICATION FOR STATE SCHOOL AID  
REVIEW OF THE DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS  
AS OF OCTOBER 15, 2014  
REVIEW OF EXAID APPLICATION  
REVIEW OF CHAPTER 192-193 PROJECT COMPLETION REPORT  
FY 2014-2015  
OFAC CASE # SAAU-5-16**

**SCOPE**

The review verified students on roll listed on the October 15, 2014 Application for State School Aid (ASSA) with the district's New Jersey School Registers. The review verified the district's enrollment counts for regular and special education students. Total enrollment counts were verified for On Roll Full Time and Shared Time, Sent Full Time, Received Full Time, and Sent to Private Schools for Students with Disabilities. Low Income Enrollment, LEP Students, County Special Services Students, and other appropriate categories as reported on the ASSA were verified.

The review also verified the data supporting transportation services provided to students as reported on the District Report of Transported Resident Students as of October 15, 2014.

**FINDINGS**

**On Roll Full Time**

The district reported 3,604 students. The department verified 3,602 students for a decrease of two students. Refer to Exhibit A.

**On Roll Shared Time**

The district reported 51 students, which the department verified.

**Sent Full Time**

The district reported six students, which the department verified.

**Received Full Time**

The district reported 21 students, which the department verified.

**Sent to Private Schools for Students With Disabilities**

The district reported 34 students, which the department verified.

**Summary of Resident Enrollment**

As a result of the above, the OFAC determined that the district reported a total of 3,647.5 Resident Students, while the OFAC verified 3,645.5, for a decrease of two Resident Students.

**Low Income Enrollment**

The district reported 345 students. The OFAC verified 323.5 students for a decrease of 21.5 students. The district initially did not provide sufficient family applications or direct certification listings to support a portion of the 345 students reported on the ASSA. However, at the exit conference for this audit, the district presented new documentation which primarily consisted of carryover applications from the prior year which were still in effect as of October 15, 2014. These applications were used to resolve many initial exceptions in a satisfactory manner. The remaining exceptions are as follows:

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- 18 FY 2014-2015 applications were denied by district personnel prior to October 15, 2014
- Two applications were altered to reduce the family incomes below the threshold for reduced or free meals.
- 1.5 counting difference between ASSA reported data and audit workpaper

Refer to Exhibit A.

**LEP Students**

The district reported 50 LEP resident students; 25 Low Income LEP students, and 25 Not Low Income LEP students. The audit verified 20 allowable students; eight Low Income students, and 12 Not Low Income students.

The district presented a workpaper that reconciled to the names of 50 reported students. However, 30 students were disallowed for the following reasons:

- Nine students were not supported by a student record file disclosing tests, or other program eligibility as of October 15, 2014. Each of these students exited the program between June 2014 and June 2015, and student files could not be located for review.
- Three students had no record of administered tests.
- 18 students scored at MLP levels on tests, however, multiple measures criteria for program exit or continuance were not presented for review.

See Exhibit A for the comparative differences.

**Transported Students-Regular and In-District Special Education**

The district reported 2,622 students, while the department verified 2,400 for a net reduction of 222 students. Reporting differences for special education students were significant. Specifically, the OFAC found many regular education students or speech only reported as special education, who were not eligible for this designation. These students, who were not supported by Individualized Education Programs (IEPs), were marked as 'transportation needed' on the DRTRS. The adjustments also included reclassifications of students to special education from regular education or nonpublic status based on the review of actual services included in IEPs. Detailed information on all itemized student adjustments were provided to the district administration for future technical assistance purposes in correcting the DRTRS reporting. See Exhibit A.

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**Transported Students-Special Education**

The district reported 130 students, while the department verified 129.5 for a net decrease of 0.5 students. The net adjustments of students included reclassifications of students to special education status from regular education status due to the review of actual services included in IEPs. Detailed information on all itemized student adjustments were provided to the district administration for future technical assistance purposes in correcting the DRTRS reporting. See Exhibit B.

**CONCLUSION**

The differences in On Roll Received and LEP Students resulted in a School Funding Reform Act (SFRA) formula decrease adjustment totaling \$115,462. However, a corresponding increase may have been applied to Adjustment Aid had the formula been funded for FY 2015-2016. The details are as follows.

Special Education Aid	(\$ 5,244)
Security Aid	( 7,355)
Transportation Aid	( 102,863)
 Net Formula Impact Prior to Adjustment Aid	 (\$115,462)

The totals above do not include Equalization Aid because the district did not qualify for this aid category. The formula adjustment would have been impacted by \$179,861 if the district had qualified for this aid category. Note: SFRA formula adjustments are for informational and future corrective action purposes only. No actual aid adjustments are applicable for FY 2015-2016 state aid.

**EXTRAORDINARY AID APPLICATION FY 2014-15**

The district filed a 2014-2015 Application for EXAID based upon submitted costs in the amount of \$1,597,082 for 23 students. The total itemized student costs exceeding \$40,000 for all public student placements and \$55,000 for all private placements were reported as \$437,082, which was the basis for the EXAID totaling \$203,396. The OFAC auditors examined supporting cost documentation for all reported students and identified costs totaling \$1,593,607 for 23 eligible students. The actual total itemized eligible student costs exceeding \$40,000 for all public student placements and \$55,000 for all private placements were verified as \$444,631. As a result, the excess costs used to determine EXAID actually increased by \$7,549, however, the redistribution of costs from Class 1 to Class 2 reduced total state aid by \$1,353.

There was one Class 1 student reported on the EXAID application who should have been reported as a Class 2 student, which paid a lower EXAID factor. This student was sent to a

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Special Services School District placement in a program that was self-contained, with no non-disabled students. While this student's costs were found to be understated, the cost increase was impacted by a reduction in EXAID based on the lower aid factor. There were three eligible students with no changes in EXAID eligible costs. There were seven students with costs that were overstated by the district. These students were offset by 13 other students with costs that were understated by the district.

In summary, the EXAID audit resulted in a net increase in total costs, with a corresponding net decrease in EXAID in the amount of \$1,353.

**CHAPTER 192/193-FY 2014-2015**

The enrollment review, based solely on Monmouth Ocean Educational Services Commission (MOESC) records presented, verified Chapter 192/193 education services provided between July 1, 2014 and June 30, 2015. The review objective was to compare verified final services provided to the services reported on the Board's final Project Completion Report (PCR) for Chapter 192/193 Services for FY 2014-2015.

**Chapter 192**

The board submitted an application for nine Chapter 192 student services. On the Chapter 192 Auxiliary Services PCR for FY 2014-2015 the district and MOESC reported eight services provided. The audit verified eight student services as being eligible based upon review of actual 407-1 applications and testing information on file. On the PCR a refund was identified in the amount of \$896 for one student service projected but not realized. No state aid payment differences were identified by the enrollment audit.

**Chapter 193**

The board submitted an application for 27 Chapter 193 student services. On the Chapter 193 Auxiliary Services PCR for FY 2014-2015 the district and MOESC reported 18 services provided. The audit review verified 18 student services as being eligible based upon review of actual 407-1 applications and testing information on file. On the PCR a refund was identified in the amount of \$6,186 representing nine projected but unrealized services. No state aid payment differences were identified by the enrollment audit.

**OTHER MATTERS**

The district did not maintain an ASSA workpaper detailing the names of students with parents who are employees of the school district.

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**RECOMMENDATIONS**

The Office of Fiscal Accountability and Compliance recommends that:

1. the district ensures that ASSA Low Income enrollment workpapers reconcile to every grade level and special education category reported on the ASSA are maintained and compared to Master Eligibility Lists and actual eligible students on meal applications;
2. the district ensures that all ESL/LEP students reported on the ASSA are enrolled as of October 15 each year, and are supported by appropriate test scores and Multiple Measures;
3. the district reports sent students as Class 2 on the EXAID application when the students are sent to schools with only disabled peers; and
4. the district reports all special education students using the DRTRS designation "S-1" for all elementary and middle school students, or the "S-2" designation for all high school students, based on classified status consistent with each students' IEP.

Submitted by:

Approved by:

Robert W. Ortley, Manager  
State Aid Audit Unit

Robert J. Cicchino, Director  
Office of Fiscal Accountability and Compliance

**Wall Township Board of Education**  
**Application for State School Aid**  
**As of October 15, 2014**

Grades	On Roll Full Time			On Roll Shared Time		
	Reported	Verified	Difference	Reported	Verified	Difference
Half Day PreK-3	5.0	5.0	-	-	-	-
Half Day PreK-4	6.0	6.0	-	-	-	-
Full Day Kindergarten	212.0	210.0	(2.0)	-	-	-
One	212.0	210.0	(2.0)	-	-	-
Two	195.0	195.0	-	-	-	-
Three	199.0	201.0	2.0	-	-	-
Four	228.0	226.0	(2.0)	-	-	-
Five	240.0	240.0	-	-	-	-
Six	252.0	252.0	-	-	-	-
Seven	242.0	242.0	-	-	-	-
Eight	291.0	291.0	-	-	-	-
Nine	239.0	239.0	-	-	-	-
Ten	249.0	251.0	2.0	-	-	-
Eleven	262.0	262.0	-	11.0	11.0	-
Twelve	233.0	232.0	(1.0)	8.0	8.0	-
<b>Total Regular</b>	<b>3,065.0</b>	<b>3,062.0</b>	<b>(3.0)</b>	<b>19.0</b>	<b>19.0</b>	<b>-</b>
Spec. Ed Elementary	222.0	229.0	7.0	-	-	-
Spec. Ed. Middle	139.0	136.0	(3.0)	-	-	-
Spec. Ed. High	178.0	175.0	(3.0)	32.0	32.0	-
<b>Subtotal</b>	<b>539.0</b>	<b>540.0</b>	<b>1.0</b>	<b>32.0</b>	<b>32.0</b>	<b>-</b>
Co. Voc.						
<b>Totals</b>	<b>3,604.0</b>	<b>3,602.0</b>	<b>(2.0)</b>	<b>51.0</b>	<b>51.0</b>	<b>-</b>

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Grades	Sent Full Time			Sent Shared Time		
	Reported	Verified	Difference	Reported	Verified	Difference
Half Day Pre K 3	-	-	-	-	-	-
Half Day Pre K 4	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-
One	-	-	-	-	-	-
Two	-	-	-	-	-	-
Three	-	-	-	-	-	-
Four	-	-	-	-	-	-
Five	-	-	-	-	-	-
Six	-	-	-	-	-	-
Seven	-	-	-	-	-	-
Eight	-	-	-	-	-	-
Nine	-	-	-	-	-	-
Ten	-	-	-	-	-	-
Eleven	-	-	-	-	-	-
Twelve	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Spec Ed Elem	-	-	-	-	-	-
Spec Ed Middle	2.0	2.0	-	-	-	-
Spec. Ed High	3.0	3.0	-	-	-	-
<b>Subtotal</b>	<b>5.0</b>	<b>5.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Co. Voc.	1.0	1.0	-	-	-	-
<b>Totals</b>	<b>6.0</b>	<b>6.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Wall Township Board of Education**  
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Grades	Received Full Time			Received Shared Time		
	Reported	Verified	Difference	Reported	Verified	Difference
Half Day Pre K 3	4.0	4.0	-	-	-	-
Half Day Pre K 4	6.0	6.0	-	-	-	-
Full Day Kindergarten	1.0	1.0	-	-	-	-
One	2.0	2.0	-	-	-	-
Two	-	-	-	-	-	-
Three	-	-	-	-	-	-
Four	-	-	-	-	-	-
Five	-	-	-	-	-	-
Six	-	-	-	-	-	-
Seven	-	-	-	-	-	-
Eight	-	-	-	-	-	-
Nine	1.0	1.0	-	-	-	-
Ten	-	-	-	-	-	-
Eleven	-	-	-	-	-	-
Twelve	1.0	1.0	-	-	-	-
<b>Subtotal</b>	<b>15.0</b>	<b>15.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Spec Ed Elem	2.0	2.0	-	-	-	-
Spec Ed Middle	-	-	-	-	-	-
Spec Ed High	4.0	4.0	-	-	-	-
<b>Subtotal</b>	<b>6.0</b>	<b>6.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Co. Voc	-	-	-	-	-	-
<b>Totals</b>	<b>21.0</b>	<b>21.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Wall Township Board of Education**  
**Application for State School Aid**  
**As of October 15, 2014**

Grades	Sent to Regional Day Schools			Private Schools for Disabled		
	Reported	Verified	Difference	Reported	Verified	Difference
Half Day Pre K 4 yr	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-
One	-	-	-	-	-	-
Two	-	-	-	-	-	-
Three	-	-	-	-	-	-
Four	-	-	-	-	-	-
Five	-	-	-	-	-	-
Six	-	-	-	-	-	-
Seven	-	-	-	-	-	-
Eight	-	-	-	-	-	-
Nine	-	-	-	-	-	-
Ten	-	-	-	-	-	-
Eleven	-	-	-	-	-	-
Twelve	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Spec Ed Elem	-	-	-	7.0	7.0	-
Spec Ed Middle	-	-	-	3.0	3.0	-
Spec Ed High	-	-	-	24.0	24.0	-
Subtotal	-	-	-	34.0	34.0	-
Co. Vo.	-	-	-	-	-	-
Totals	-	-	-	34.0	34.0	-

Grades	Resident Students			Resident Low Income		
	Reported	Verified	Difference	Reported	Verified	Difference
Half Day Kindergarten	211.0	209.0	(2.0)	-	-	-
One	210.0	208.0	(2.0)	18.0	17.0	(1.0)
Two	195.0	195.0	-	22.0	21.0	(1.0)
Three	199.0	201.0	2.0	18.0	18.0	-
Four	228.0	226.0	(2.0)	22.0	22.0	-
Five	240.0	240.0	-	20.0	19.0	(1.0)
Six	252.0	252.0	-	21.0	18.0	(3.0)
Seven	242.0	242.0	-	21.0	20.0	(1.0)
Eight	291.0	291.0	-	26.0	24.0	(2.0)
Nine	238.0	238.0	-	20.0	20.0	-
Ten	249.0	251.0	2.0	19.0	16.0	(3.0)
Eleven	267.5	267.5	-	26.5	23.5	(3.0)
Twelve	236.0	235.0	(1.0)	17.5	16.5	(1.0)
<b>Subtotal</b>	<b>3,058.5</b>	<b>3,055.5</b>	<b>(3.0)</b>	<b>251.0</b>	<b>235.0</b>	<b>(16.0)</b>
Spec Ed - Elem	227.0	234.0	7.0	29.0	51.0	22.0
Spec Ed Middle	144.0	141.0	(3.0)	28.0	26.0	(2.0)
Spec Ed High	217.0	214.0	(3.0)	37.0	11.5	(25.5)
<b>Subtotal</b>	<b>588.0</b>	<b>589.0</b>	<b>1.0</b>	<b>94.0</b>	<b>88.5</b>	<b>(5.5)</b>
Co Voc	1.0	1.0	-	-	-	-
State Facilities	-	-	-	-	-	-
<b>Total Resident Enrollent</b>	<b>3,647.5</b>	<b>3,645.5</b>	<b>(2.0)</b>	<b>345.0</b>	<b>323.5</b>	<b>(21.5)</b>

Grades	Resident LEP Low Income			Resident LEP Not Low Income		
	Reported	Verified	Difference	Reported	Verified	Difference
Full Kindergarten	-	-	-	2.0	2.0	-
One	3.0	3.0	-	6.0	4.0	(2.0)
Two	3.0	1.0	(2.0)	1.0	1.0	-
Three	5.0	1.0	(4.0)	4.0	-	(4.0)
Four	5.0	2.0	(3.0)	3.0	-	(3.0)
Five	3.0	-	(3.0)	3.0	-	(3.0)
Six	-	-	-	1.0	1.0	-
Seven	-	-	-	2.0	2.0	-
Eight	-	-	-	2.0	2.0	-
Nine	-	-	-	-	-	-
Ten	1.0	-	(1.0)	-	-	-
Eleven	2.0	1.0	(1.0)	1.0	-	(1.0)
Twelve	1.0	-	(1.0)	-	-	-
<b>Subtotal</b>	<b>23.0</b>	<b>8.0</b>	<b>(15.0)</b>	<b>25.0</b>	<b>12.0</b>	<b>(13.0)</b>
Spec. Ed Elem	-	-	-	-	-	-
Spec Ed Middle	-	-	-	-	-	-
Spec Ed High	2.0	-	(2.0)	-	-	-
<b>Subtotal</b>	<b>2.0</b>	<b>-</b>	<b>(2.0)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Co Voc	-	-	-	-	-	-
Res Mental Health	-	-	-	-	-	-
<b>Totals</b>	<b>25.0</b>	<b>8.0</b>	<b>(17.0)</b>	<b>25.0</b>	<b>12.0</b>	<b>(13.0)</b>

**Wall Township Board of Education  
 District Report of Transported Resident Students  
 As of October 15, 2014**

**TRANSPORTED REGULAR STUDENTS**

	Reported	Verified	Difference
Students - Grade PK	0.0	0.0	-
Regular Public	1,554.0	1,550.0	(4.0)
Vocational School Students	59.0	59.0	-
Regular Charter	0.0	0.0	-
CSSP Charter	0.0	0.0	-
Transported Non-Public	454.0	448.0	(6.0)
Aid in Lieu of Transportation	94.0	92.0	(2.0)
Regular Special Education	461.0	251.0	(210.0)
Charter Special Education	0.0	0.0	-
Private School Disabled			
Total Students	2,622.0	2,400.0	(222.0)
Total Mileage	12,102.0	11,681.1	(420.9)
Average Mileage	4.6	4.9	0.3

**TRANSPORTED SPECIAL NEEDS STUDENTS**

	Reported	Verified	Difference
Special Needs Public Schools	77.5	74.5	(3.0)
Special Needs Charter Schools	0.0	0.0	-
Special Needs Private Schools for the Disabled	19.0	21.0	2.0
Total Students Special Needs	96.5	95.5	(1.0)
Total Mileage	522.3	522.3	-
Out of District No Sp. Needs	21.5	25.0	3.5
Out Of District Charter No Sp. Needs	0.0	0.0	-
Out Of Dist. Private Schools No Sp. Needs	12.0	9.0	(3.0)
Total Students No Sp. Needs	33.5	34.0	0.5
Total Mileage	551.5	556.8	5.3
Total Special Education Students	130.0	129.5	(0.5)
Total All Special Ed Mileage	1,073.8	1,079.1	5.3
Average Mileage	8.3	8.3	0.1