

DELAWARE VALLEY REGIONAL HIGH SCHOOL DISTRICT
COUNTY OF HUNTERDON
AUDITORS' MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS - FINANCIAL,
COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

DELAWARE VALLEY REGIONAL HIGH SCHOOL DISTRICT
COUNTY OF HUNTERDON
AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE
FINDINGS - FINANCIAL,
COMPLIANCE AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2016
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November 3, 2016

The Honorable President and Members
of the Board of Education
Delaware Valley Regional High School District
County of Hunterdon, 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 financial statements of the Board of Education of the Delaware Valley Regional High School District in the County of Sussex for the fiscal year ended June 30, 2016, and have issued our report thereon dated November 3, 2016.

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 letter does not affect our report dated November 3, 2016, on the financial statements of the Board.

We will review the status of the comments, if any, during our next audit engagement. We have already discussed any comments and suggestions with various management personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This report is intended for the information of the Delaware Valley Regional High 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.

NISIVOCCIA LLP


Heidi A. Wohlleb
Licensed Public School Accountant #2140
Certified Public Accountant

DELAWARE VALLEY REGIONAL HIGH SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Scope of Audit

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

Multi-peril insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the District's CAFR.

Officials in Office and Surety Bonds

<u>Name</u>	<u>Position</u>	<u>Coverage</u>
Raymond Krov	Treasurer	\$ 210,000
Teresa Barna	Business Administrator	250,000

Tuition Charges

A review of tuition charges was made.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid on a test basis, during the period under review did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

Payroll Account and Position Control Roster

The net salaries of 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 approved by the Superintendent and certified by the President of the Board, the School Business Administrator, and the Superintendent.

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

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (superintendent, assistant superintendent, and business administrator) to the NJ Department of Treasury was filed in a timely manner.

DELAWARE VALLEY REGIONAL HIGH SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(Continued)

Financial Planning, Accounting and Reporting (Cont'd)

Year-End Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made on a test basis as of June 30, for proper classification of orders as year-end encumbrances and accounts payable.

Classification of General and Administrative 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-8.2. Overall compliance was noted.

Board Secretary's Records

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Board Secretary's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments, except as noted below.

Finding:

The District did not submit the June Board Secretary Report to the County Superintendent by the required due date. However, as the report was relatively timely, a formal recommendation is not judged to be warranted.

Treasurer's Records

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Treasurer's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments.

No Child Left Behind (N.C.L.B.)

The N.C.L.B. financial exhibits are contained within the Special Revenue Section of the District's CAFR. This section of the CAFR documents the financial position pertaining to projects under Title I and Title II of the No Child Left Behind Consolidated Grant.

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 CAFR.

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

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

DELAWARE VALLEY REGIONAL HIGH SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(Continued)

T.P.A.F. Reimbursement

Our audit procedures included a test of the biweekly reimbursements 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 T.P.A.F. Reimbursement to the State for Federal Salary Expenditures was remitted to the State of New Jersey prior to the required deadline of October 1, 2016. The reimbursement form was reviewed and no exceptions were noted.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-3 states:

a. "When the cost or price of any contract awarded by the purchasing agent in the aggregate, does not exceed in a contract year the total sum of \$17,500, the contract may be awarded by a purchasing agent when so authorized by resolution of the Board of Education without public advertising for bids and bidding therefore, except that the Board of Education may adopt a resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to subsection b. of section 9 of P.L.1971, c. 198 the Board of Education may establish that the bid threshold may be up to \$25,000. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.

b. Commencing in the fifth year after the year in which P.L.1999, c. 440 takes effect and every five years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount and the higher threshold amount which the Board of Education is permitted to establish as set forth in subsection a. of this section or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as that term is defined in N.J.S.A. 18A:18A-2, and shall round the adjustment to the nearest \$1,000. The Governor shall notify all local school districts of the adjustment no later than June 1 of every fifth year. The adjustment shall become effective on July 1 of the year in which it is made"

N.J.S.A. 18A:18A-4 states, "Every contract for the provision or performance of any goods or services the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the Board of Education to the lowest responsible bidder after public advertising for bids and bidding therefore, except as is provided otherwise in this chapter or specifically by any other law"

Effective July 1, 2015, the bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:39A-3(a) are \$40,000 (with a Qualified Purchasing Agent) and \$29,000 (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 \$18,800.

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

DELAWARE VALLEY REGIONAL HIGH SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(Continued)

School Purchasing Programs (Cont'd)

Contracts and Agreements Requiring Advertisement for Bids (Cont'd)

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.

The results of our examination indicated that no individual payments, contracts, or agreements were made "for the performance of any work or the furnishing or hiring of any materials or supplies", 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.

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

The school food service was not selected as a major federal and/or state program and state and federal program expenditures did not exceed \$100,000 in federal and/or state support.

Findings:

- 1) Receipts were not always brought to the Board Office for deposit in a timely manner.
- 2) During our observation of the food service sales by the food service management contractor's staff for one day's lunch period, we noted the following:
 - a. The change bags and cash drawers for the various cash registers were left unlocked and could be accessed by other cashiers which we observed occurring when one cashier had stepped away from her cash drawer. Also, the keys for the cash registers were left unattended in the cash registers when the cashiers were assisting with cleanup or elsewhere in the cafeteria. We noted an instance where a cashier was assisting a student with obtaining certain food items not in the view of that cashier's open cash drawer.
 - b. The Cafeteria Manager was observed counting the cash in some of the registers and banding the cash before the cash registers were officially closed out for the day. At this point, the cashiers were still logged on to the cash registers. It appeared as if the Cafeteria Manager was aware of each cashier's log-on information for the cash registers as she was able to adjust a collection to prove the cash for that register for that day. The cash drawers appeared to be counted by each cashier individually including the Cafeteria Manager's own cash drawer. The cash drawers, brought to the Cafeteria Manager's office after the end of the lunch period, were easily observed in the open unlocked door of this office with the keys on top of the drawers.

DELAWARE VALLEY REGIONAL HIGH SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

(Continued)

School Food Service (Cont'd)

Recommendations:

It is recommended that:

- 1) Receipts are brought to the Board Office for deposit in a timely manner.
- 2) The District ensures that adequate controls over cash collections are implemented by the Food Service Management Contractor (FSMC).

Management's Response:

The District will ensure that receipts are brought to the Board Office for deposit in a timely manner and that adequate controls over cash collections are implemented by the Food Service Management Contractor (FSMC).

Student Body Activities

In planning and performing our audit of the financial statements of the Board, we considered the condition of the records of the Student Activities Fund for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments except as noted herein.

Application for State School Aid

Our audit procedures included a test of enrollments and related services reported in the October 15, 2015 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled, bilingual 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 with a minor exception. The information that was included on the workpapers was verified on a test basis with no errors. 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 2015-2016 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with a minor 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. Based on our review, the District complied with proper bidding procedures and award of contracts.

DELAWARE VALLEY REGIONAL HIGH SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(Continued)

Facilities and Capital Assets

Our procedures included a review of the NJSDA grant agreements for consistency with recording NJSDA revenue, transfer of local funds from the General Fund or from the Capital Reserve Account and awarding of contracts for eligible facilities construction. No exceptions were noted.

Travel Expense and Reimbursement Policy

Travel regulations require each District to adopt a formal travel policy and procedure pertaining to travel expenses and reimbursements for its employees and board members. The regulations require the District to establish a maximum travel amount for the year and to account for these expenses within a separate account in the budget to ensure that the maximum is not exceeded. The regulations also require that all travel be approved by the Board prior to the event and that the approval list the event, total event cost and the individuals attending. Employees and board members attending an event are then required to complete a post event report to be submitted to a designated person within the District. No exceptions were noted.

Management Suggestions:

Governmental Accounting Standards Board Statements:

The next Governmental Accounting Standards Board (“GASB”) statement which will have a significant impact on the District will be GASB#75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, will be effective for the fiscal year ending June 30, 2018. This standard replaces GASB#45, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. It is similar to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* GASB#68 in that successful implementation of this standard will require the provision of certain key financial and non-financial information from the New Jersey Division of Pensions.

Student Activity Vouchers

Consideration be given to including a required approval signature on the student activity vouchers.

Cyber Security

Cyber-crime has become much more prevalent in the last few years. Websites and internal networks, including personally identifiable information (“PII”), have been hacked and resulted in significant losses to organizations, both financial and reputational. We suggest that the District consider options to test and protect the District from cyber-crime.

Purchasing Compliance

It has come to our attention that a number of school districts in New Jersey are being cited by the State Department of education for the purchasing of goods or services prior to the issuance of an approved purchase order. We are taking this opportunity to reiterate to our clients that a valid, approved purchase order must be prepared prior to obligating the District to a purchase of goods or services to be in compliance with requirements of the State.

DELAWARE VALLEY REGIONAL HIGH SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(Continued)

Status of Prior Year's Findings/Recommendations

There were no prior year findings or recommendations.

DELAWARE VALLEY REGIONAL HIGH SCHOOL DISTRICT
SCHEDULE OF MEAL COUNT ACTIVITY
FOOD SERVICE FUND
NUMBER OF MEALS SERVED
ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(MEMORANDUM ONLY)

NOT APPLICABLE

DELAWARE VALLEY REGIONAL HIGH SCHOOL DISTRICT
SCHEDULE OF NET CASH RESOURCES
FOOD SERVICE FUND
ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(MEMORANDUM ONLY)

NOT APPLICABLE

DELAWARE VALLEY REGIONAL HIGH SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 15, 2015

	2016-2017 Application for State School Aid						Sample for Verification					
	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	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Grade Nine	152		152					152		152		
Grade Ten	171		171					171		171		
Grade Eleven	196	26	196	26				196	26	196	26	
Grade Twelve	158	32	158	32				158	32	158	32	
Subtotal	<u>677</u>	<u>58</u>	<u>677</u>	<u>58</u>				<u>677</u>	<u>58</u>	<u>677</u>	<u>58</u>	
Special Ed - High School	116	32	116	32				12	4	12	4	
Subtotal	<u>116</u>	<u>32</u>	<u>116</u>	<u>32</u>				<u>12</u>	<u>4</u>	<u>12</u>	<u>4</u>	
Totals	<u>793</u>	<u>90</u>	<u>793</u>	<u>90</u>				<u>689</u>	<u>62</u>	<u>689</u>	<u>62</u>	
Percentage Error					<u>0.00%</u>	<u>0.00%</u>				<u>0.00%</u>	<u>0.00%</u>	

DELAWARE VALLEY REGIONAL HIGH SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 15, 2015

	Private Schools for Disabled				Resident Low Income					
	Reported on A.S.S.A. as Private Schools	Sample for Verification	Sample Verified	Sample Errors	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
Grade Nine					7	7				
Grade Ten					15	15		2	2	
Grade Eleven					15	15		2	2	
Grade Twelve					11	11		1	1	
Subtotal					48	48		5	5	
Special Ed - High School	7	2	2		23	22	1	2	2	
Subtotal	7	2	2		23	22	1	2	2	
Totals	<u>7</u>	<u>2</u>	<u>2</u>		<u>71</u>	<u>70</u>	<u>1</u>	<u>7</u>	<u>7</u>	
Percentage Error				<u>0.00%</u>			<u>1.41%</u>			<u>0.00%</u>

DELAWARE VALLEY REGIONAL HIGH SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS - RESIDENT LEP - LOW INCOME
ENROLLMENT AS OF OCTOBER 15, 2015

NOT APPLICABLE

DELAWARE VALLEY REGIONAL HIGH SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 15, 2015

		Resident LEP Not Low Income				
	Reported on A.S.S.A. as LEP Not Low Income	Reported on Workpapers as LEP Not Low Income	Errors	Sample Selected from Workpapers	Verified to Test Scores and Register	Sample Errors
Grade Nine	2	2		1	1	
Totals	2	2		1	1	
Percentage Error			0.00%			0.00%

DELAWARE VALLEY REGIONAL HIGH SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2015

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular - Public Schools	712	712		25	25	
Regular - Special Education	115.5	115.5		16	16	
AIL - Non Public	3	3		1	1	
Special Needs - Public	30.5	30.5		4	3	1
Special Needs - Private	6	6		2	2	
Totals	867	867		48	47	1
Percentage Error			0.00%			2.08%
				Reported	Re- calculated	
Average Mileage - Regular Including Grade PK Students				7.4	7.4	
Average Mileage - Regular Excluding Grade PK Students				7.4	7.4	
Average Mileage - Special Education with Special Needs				23.9	23.9	

DELAWARE VALLEY REGIONAL HIGH SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

REGULAR DISTRICT**SECTION 1****2% Calculation of Excess Surplus**

2015-2016 Total General Fund Expenditures per the CAFR	<u>\$ 19,554,988</u> (B)	
Increased by:		
Transfer to Food Service Fund	<u>\$ -0-</u> (B1a)	
Transfer from Capital Outlay to Capital Projects Fund	<u>\$ -0-</u> (B1b)	
Transfer from Capital Reserve to Capital Projects Fund	<u>\$ -0-</u> (B1c)	
Decreased by:		
On-Behalf TPAF Pension and Social Security	<u>\$ 1,603,225</u> (B2a)	
Assets Acquired Under Capital Leases	<u>\$ -0-</u> (B2b)	
Adjusted 2015-2016 General Fund Expenditures [(B)+(B1's)-(B2's)]	<u>\$ 17,951,763</u> (B3)	
2% of Adjusted 2015-2016 General Fund Expenditures [(B5) times .02]	<u>\$ 359,035</u> (B4)	
Enter Greater of (B4) or \$250,000	<u>\$ 359,035</u> (B5)	
Increased by: Allowable Adjustment	<u>\$ 125,930</u> (K)	
Maximum Unassigned Fund Balance [(B5)+(K)]		<u>\$ 484,965</u> (M)

Section 2

Total General Fund - Fund Balances @ 6/30/2016 (Per CAFR Budgetary Comparison Schedule C-1)	<u>\$ 2,416,280</u> (C)	
Decreased by:		
Year-End Encumbrances	<u>\$ 77,435</u> (C1)	
Legally Restricted - Designated for Subsequent Year's Expenditures	<u>\$ -0-</u> (C2)	
Excess Surplus - Designated for Subsequent Year's Expenditures	<u>\$ -0-</u> (C3)	
Other Restricted Fund Balances	<u>\$ 1,672,418</u> (C4)	
Assigned - Designated for Subsequent Year's Expenditures	<u>\$ 225,000</u> (C5)	
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]		<u>\$ 441,427</u> (U1)

DELAWARE VALLEY REGIONAL HIGH SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Section 3

Restricted Fund Balance-Excess Surplus [(U1)-(M)] IF NEGATIVE, ENTER -0-	\$ -0- (E)
 <u>Recapitulation of Excess Surplus as of June 30, 2016</u>	
Excess Surplus - Designated for Subsequent Year's Expenditures	\$ -0- (C3)
Excess Surplus [(E)]	\$ -0- (E)
 Total [(C3)+(E)]	 \$ -0- (D)
 <u>Detail of Allowable Adjustments</u>	
Impact Aid	\$ -0- (H)
Sale and Lease Back	\$ -0- (I)
Extraordinary Aid	\$ 121,832 (J1)
Additional Nonpublic School Transportation Aid	\$ 4,098 (J2)
 Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)]	 \$ 125,930 (K)
 <u>Detail of Other Restricted Fund Balance</u>	
Statutory Restrictions	\$ -0-
Approved Unspent Separate Proposal	\$ -0-
Capital Outlay for a District with a Capital Outlay SGLA	\$ -0-
Sale/Lease-Back Reserve	\$ -0-
Capital Reserve	\$ 985,230
Maintenance Reserve	\$ 437,188
Tuition Reserve	\$ -0-
Other State/Governmental Mandated Reserve	\$ -0-
Other Restricted Fund Balance not Noted Above	\$ 250,000
 Total Other Restricted Fund Balance	 \$ 1,672,418

DELAWARE VALLEY REGIONAL HIGH SCHOOL DISTRICT
SUMMARY OF RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

It is recommended that:

1. Administrative Practices and Procedures
None
2. Financial Planning, Accounting and Reporting
None
3. School Purchasing Program
None
4. School Food Service
 - a) Receipts are brought to the Board Office for deposit in a timely manner.
 - b) The District ensures that adequate controls over cash collections are implemented by the Food Service Management Contractor (FSMC).
5. Student Body Activities
None
6. Application for State School Aid
None
7. Pupil Transportation
None
8. Facilities and Capital Assets
None
9. Miscellaneous
None
10. Status of Prior Year's Findings/Recommendations
There were no prior year findings or recommendations.