

**ESSEX FELLS SCHOOL DISTRICT**

**COUNTY OF ESSEX**

**NEW JERSEY**

**AUDITOR'S MANAGEMENT REPORT**

**ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE**

**FOR THE FISCAL YEAR ENDED**

**JUNE 30, 2017**

**SAMUEL KLEIN AND COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS**

**ESSEX FELLS SCHOOL DISTRICT  
COUNTY OF ESSEX  
NEW JERSEY**

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

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**SAMUEL KLEIN AND COMPANY**  
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**REPORT OF INDEPENDENT AUDITORS**

Honorable President and Members  
of the Board of Education  
Essex Fells School District  
County of Essex, 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 Essex Fells School District in the County of Essex for the year ended June 30, 2017, and have issued our report thereon dated October 31, 2017.

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 Essex Fells Board of Education's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

  
JOSEPH J. FACCONI  
Licensed Public School Accountant #194

  
SAMUEL KLEIN AND COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS

Newark, New Jersey  
October 31, 2017

**ESSEX FELLS SCHOOL DISTRICT**

**ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE**

**Scope of Audit**

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

**Official Bonds**

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Steven J. Lella	Board Secretary/School Business Administrator	\$ 25,000.00
Marie Criscuolo	Treasurer of School Moneys	152,000.00

There is an Employee Dishonesty Bond with the New Jersey Schools Insurance Group covering all other employees in the amount of \$50,000.00.

**Tuition Charges**

Not Applicable.

**Financial Planning, Accounting and Reporting**

**Examination of Claims**

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

In verifying expenditures, computations were tested on claims approved and paid. No attempt was made in this connection to establish proof of rendition, character or extent of services, nor quantities, nature, propriety of prices or receipt of materials, these elements being left necessarily to internal review in connection with approval of claims.

**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 employer's share of fringe benefits were deposited in the payroll agency 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 amounts withheld due to the general fund.

The propriety of deductions from individual salaries for Pensions, Social Security, Withholding Tax and other purposes was not verified as part of this examination.

### **Reserve for Encumbrances and Accounts Payable**

A review of outstanding issued purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable.

All encumbrances, contracts, salaries and expenditures for state and federally funded projects were in accordance with laws and regulations and in conformity with procurement requirements.

### **Classification of Expenditures**

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23A-16.2(f) as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.3. As a result of the procedures performed, a transaction error rate of 0% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

### **Board Secretary's Records**

The financial records, books of accounts and minutes maintained by the Board Secretary were in satisfactory condition. The prescribed contractual order system was followed.

District funds were provided and expended in the proper GAAP account codes based upon audit testing of transactions.

Revenue and receipts were established and verified as to source and amount only insofar as the local records permitted.

### **Treasurer's Records**

The Treasurer's records were found to be maintained properly.

Acknowledgment of the Board's receipt of the Treasurer's Report was included in the minutes.

### **Elementary and Secondary Education Act (E.S.E.A.), Improving America's Schools Act (IASA) as Reauthorized by the No Child Left Behind (NCLB) Act of 2001**

The E.S.E.A./NCLB financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the projects under Titles I and VI of the Elementary and Secondary Education Act, as amended and reauthorized.

The study of compliance for E.S.E.A. indicated that there were no areas of noncompliance and/or questioned costs.

### **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 Auditors' Management Report. Expenditures of federal and state awards did not meet the \$750,000.00 expenditure threshold requiring a single audit.

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.

The study of compliance for the special projects did not indicate any areas of noncompliance.

### **TPAF 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.

### **School Purchasing Programs**

#### **Contracts and Agreements Requiring Advertisement for Bids**

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$40,000.00 with a Qualified Purchasing Agent. The law regulating bidding for public school transportation contracts under N.J.S.A. 18A:39-3 is \$18,800.00 for 2016-2017.

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 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 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 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, as amended.

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

### **School Food Service**

Not Applicable.

### **Student Body Activities**

Cash receipts and disbursement records were examined only insofar as the local records permitted. Our review of the student activity fund did not determine any exceptions.

### **Application for State School Aid**

Our audit procedures included a test of information reported in the October 14, 2016 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 without exception. 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 2016-2017 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also included a review of transportation related contracts and purchases. 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.

**Testing for Lead of All Drinking Water in Educational Facilities**


The School 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.


**Follow-Up on Prior Years' 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.

Acknowledgment

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

  
JOSEPH J. FACCONI  
Licensed Public School Accountant #194

  
SAMUEL KLEIN AND COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS

Newark, New Jersey  
October 31, 2017



SCHEDULE OF AUDITED ENROLLMENTS

ESSEX FELS SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 14, 2016

	2017-2018 Application for State School Aid						Sample for Verification						Private Schools for Handicapped			
	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. as Private Schools	Sample for Verification	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool 3 Years Old	8		8				5		5							
Half Day Preschool 4 Years Old	17		17				10		10							
Full Day Kindergarten	23		23				13		13							
One	31		31				18		18							
Two	29		29				17		17							
Three	28		28				16		16							
Four	16		16				9		9							
Five	22		22				13		13							
Six	21		21				12		12							
Sub-Total	<u>195</u>	<u>-</u>	<u>195</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>113</u>	<u>-</u>	<u>113</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Ed - Elementary	23		23				13		13				2	2	2	
Special Ed - Middle	5		5				3		3							
Sub-Total	<u>28</u>	<u>-</u>	<u>28</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16</u>	<u>-</u>	<u>16</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
Totals	<u>223</u>	<u>-</u>	<u>223</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>129</u>	<u>-</u>	<u>129</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
Percentage Error					<u>-</u>	<u>-</u>						<u>-</u>	<u>-</u>			<u>-</u>

**SCHEDULE OF AUDITED ENROLLMENTS**

**ESSEX FELLS SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 14, 2016**

	Low Income						Sample for Verification						Resident LEP Low Income			Sample for Verification		
	Free Reported on A.S.S.A. as Low Income	Reduced Reported on A.S.S.A. as Low Income	Free Reported on Workpapers as Low Income	Reduced Reported on Workpapers as Low Income	Free Errors	Reduced Errors	Free Sample Selected from Workpapers	Reduced Sample Selected from Workpapers	Free Verified to Application and Register	Reduced Verified to Application and Register	Free Sample Errors	Reduced Sample Errors	Reported on A.S.S.A. as LEP Low Income	Reported on Workpapers LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Preschool 3 Years Old																		
Half Day Preschool 4 Years Old																		
Full Day Kindergarten																		
One																		
Two																		
Three																		
Four																		
Five																		
Six																		
Sub-Total																		
Special Ed - Elementary																		
Special Ed - Middle																		
Sub-Total																		
Totals																		
Percentage Error																		

	Transportation						Reported	Recalculated
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors		
Reg - Public Schools, col 1								
Reg - Special Education, col 4								
Nonpublic Schools (AIL), col 3								
Spec - Special Needs, col 6								
Totals	2.0	2.0	-	2.0	2.0	-	10.6	10.6
Percentage Error								

Regular Average Mileage = Regular Including Grade PK Students  
 Regular Average Mileage = Regular Excluding Grade PK Students  
 Special Average = Special Ed with Special Needs

SCHEDULE OF AUDITED ENROLLMENTS

ESSEX FELLS SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 14, 2016

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on A.S.S.A. as NOT Low Income</u>	<u>Reported on Workpapers NOT Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>
Half Day Preschool 3 Years Old						
Half Day Preschool 4 Years Old						
Full Day Kindergarten						
One						
Two						
Three						
Four						
Five						
Six						
Sub-Total	-	-	-	-	-	-
Special Ed - Elementary						
Special Ed - Middle						
Sub-Total	-	-	-	-	-	-
Totals	-	-	-	-	-	-
Percentage Error			-			-

**ESSEX FELLS SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**SCHEDULE A**

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Federal FAIN Number	Grant or State Project Number	Award Amount	Grant Period	Balance at June 30, 2016	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	June 30, 2017		
												(Accounts Receivable)	Deferred Inflows	Due to Grantor
U.S. Department of Education Passed-Through State Department of Education:														
Special Revenue Fund:														
Title I, Part A, Carryover	84 010A	S010A150030	NCLB-1400-16	\$ 17,808.00	7/01/15 - 6/30/16	\$ (17,808.00)	\$ -	\$ 17,808.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title II, Part A	84 367A	S367A160029	NCLB-1400-17	2,393.00	7/01/16 - 6/30/17			2,393.00	(2,393.00)	\$ -	\$ -	\$ -	\$ -	\$ -
Title II, Part A, Carryover	84 367A	S367A150029	NCLB-1400-16	2,737.00	7/01/15 - 6/30/16	(2,737.00)		2,737.00						
I D E A Part B, Basic Regular	84 027	H027A160100	IDEA-1400-17	44,206.00	7/01/16 - 6/30/17			44,206.00	(44,206.00)					
I D E A Part B, Carryover	84 027	H027A160100	IDEA-1400-16	46,231.00	7/01/15 - 6/30/16	(46,231.00)		46,231.00						
I D E A Part B, Preschool	84 173	H173A160114	IDEA-1400-17	3,707.00	7/01/16 - 6/30/17			3,707.00	(3,707.00)					
I D E A Part B, Carryover	84 173	H173A160114	IDEA-1400-16	3,694.00	7/01/15 - 6/30/16	(3,694.00)		3,694.00						
Total Special Revenue Fund						<u>(70,470.00)</u>		<u>120,776.00</u>	<u>(50,306.00)</u>					
Total Federal Financial Awards						<u>\$ (70,470.00)</u>	<u>\$ -</u>	<u>\$ 120,776.00</u>	<u>\$ (50,306.00)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ESSEX FELL'S SCHOOL DISTRICT  
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

SCHEDULE B

State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period	June 30, 2016				Cash Received	Budgetary Expenditures Pass-Through Funds	Budgetary Expenditures Direct	Adjustments/ Repayment of Prior Years' Balances	June 30, 2017			MEMO	
				Deferred Inflows (Accounts Receivable)	Due to Grantor	Carryover/ (Walkover) Amount	Intergovernmental (Accounts Receivable)					Deferred Inflows/ Interfund Payable	Due to Grantor	Budgetary Receivable	Cumulative Total Expenditures	
State Department of Education:																
General Fund:																
Special Education Categorical Aid	17-495-034-5120-089	\$ 89,272.00	7/01/16-6/30/17	\$	\$	\$	\$ 89,272.00	\$ (89,272.00)	\$	\$	\$	\$	\$	\$ 8,885.00	\$ 89,272.00	
Extraordinary Aid	17-495-034-5120-044	29,328.00	7/01/16-6/30/17					(29,328.00)							29,328.00	
Extraordinary Aid	16-495-034-5120-044	85,892.00	7/01/15-6/30/16	(85,892.00)			85,892.00					(29,328.00)				
Security Aid	17-495-034-5120-084	3,084.00	7/01/16-6/30/17				3,084.00	(3,084.00)						308.00	3,084.00	
Transportation Aid	17-495-034-5120-014	1,019.00	7/01/16-6/30/17				1,019.00	(1,019.00)						101.00	1,019.00	
Additional Adjustment Aid	17-495-034-5120-085	1,915.00	7/01/16-6/30/17				1,915.00	(1,915.00)						191.00	1,915.00	
PARCC Readiness Aid	17-495-034-5120-098	1,760.00	7/01/16-6/30/17				1,760.00	(1,760.00)						176.00	1,760.00	
Per Pupil Growth Aid	17-495-034-5120-097	1,760.00	7/01/16-6/30/17				1,760.00	(1,760.00)						176.00	1,760.00	
Professional Learning Community Aid	17-495-034-5120-101	1,780.00	7/01/16-6/30/17				1,780.00	(1,780.00)						178.00	1,780.00	
On-Behalf TPAF Post-Retirement Medical	17-495-034-5095-001	195,790.00	7/01/16-6/30/17				195,790.00	(195,790.00)							195,790.00	
On-Behalf TPAF Pension Contributions	17-495-034-5095-002	234,977.00	7/01/16-6/30/17				234,977.00	(234,977.00)							234,977.00	
On-Behalf TPAF Noncontributory Insurance	17-495-034-5095-004	931.00	7/01/16-6/30/17				931.00	(931.00)							931.00	
Reimbursed TPAF Social Security	17-485-034-5095-003	165,917.67	7/01/16-6/30/17				157,579.62	(165,917.67)				(8,338.05)			165,917.67	
Reimbursed TPAF Social Security	16-495-034-5095-003	154,043.52	7/01/15-6/30/16	(5,917.87)			5,917.87									
Total General Fund				(91,809.87)			781,677.49	(727,533.67)				(37,666.05)		10,015.00	727,533.67	
Total State Financial Assistance				\$ (91,809.87)	\$ -	\$ -	\$ 781,677.49	\$ (727,533.67)	\$ -	\$ -	\$ -	\$ (37,666.05)	\$ -	\$ 10,015.00	\$ 727,533.67	
Less: On-Behalf TPAF Post-Retirement Medical								\$ (195,790.00)								
On-Behalf TPAF Pension Contributions								(234,977.00)								
On-Behalf TPAF Noncontributory Insurance								(631.00)								
Total for State Financial Assistance - Major Program Determination								\$ (295,635.67)								

ESSEX FELLS SCHOOL DISTRICT  
COUNTY OF ESSEX  
FISCAL YEAR ENDED JUNE 30, 2017

EXCESS SURPLUS CALCULATION

REGULAR DISTRICT

SECTION 1

A. 2% Calculation of Excess Surplus

2016-17 Total General Fund Expenditures per the CAFR, Ex. C-1	\$5,089,721.50	
Decreased by:		
On-Behalf TPAF Pension and Social Security	<u>597,615.67</u>	
Adjusted 2016-17 General Fund Expenditures	<u>\$4,492,105.83</u>	
2% of Adjusted 2016-17 General Fund Expenditures (Times .02)	<u>\$ 89,842.12</u>	
Enter Greater of Above or \$250,000	\$ 250,000.00	
Increased by: Allowable Adjustment	<u>29,328.00</u>	
Maximum Unassigned/Undesignated-Unreserved Fund Balance		<u>\$279,328.00</u>

SECTION 2

Total General Fund - Fund Balances @ 6-30-17 (Per CAFR Budgetary Comparison Schedule C-1)	\$1,088,506.92	
Decreased by:		
Year-end Encumbrances	<u>35,451.86</u>	
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures	<u>200,000.00</u>	
Other Restricted Fund Balances	<u>373,727.06</u>	
Total Unassigned Fund Balance		<u>\$479,328.00</u>

SECTION 3

Restricted Fund Balance - Excess Surplus		<u>\$200,000.00</u>
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**ESSEX FELLS SCHOOL DISTRICT**  
**COUNTY OF ESSEX**  
**FISCAL YEAR ENDED JUNE 30, 2017**

**Recapitulation of Excess Surplus as of June 30, 2017**

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures	\$200,000.00
Reserved Excess Surplus	<u>200,000.00</u>
Total Excess Surplus	<u><u>\$400,000.00</u></u>

**Detail of Allowable Adjustments**

Extraordinary Aid	\$ 29,328.00
Total Allowable Adjustments	<u><u>\$ 29,328.00</u></u>

**Detail of Other Restricted Fund Balance**

Capital Reserve	<u>\$373,727.06</u>
Total Other Restricted Fund Balance	<u><u>\$373,727.06</u></u>

**ESSEX FELLS SCHOOL DISTRICT**  
**SUMMARY OF RECOMMENDATIONS**  
**FISCAL YEAR ENDED JUNE 30, 2017**

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  
None
5. Student Body Activities  
None
6. Application for State School Aid  
None
7. Pupil Transportation  
None
8. Facilities and Capital Assets  
None
9. Follow-Up on Prior Years' Findings

A review was performed on the prior year recommendations and corrective action was taken on all prior year findings.



