

HANOVER PARK REGIONAL
HIGH SCHOOL DISTRICT
COUNTY OF MORRIS
AUDITORS' MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS - FINANCIAL,
COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT
COUNTY OF MORRIS
AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE
FINDINGS - FINANCIAL,
COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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January 18, 2019

The Honorable President and Members
of the Board of Education
Hanover Park Regional High School District
County of Morris, 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 Hanover Park Regional High School District in the County of Morris for the fiscal year ended June 30, 2018, and have issued our report thereon dated January 18, 2019.

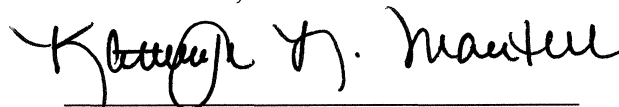
As part of our audit, we performed procedures required by the New Jersey Department of Education, and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents. This letter does not affect our report dated January 18, 2019, on the financial statements of the Board.

We will review the status of our suggestions and comments during our next audit engagement. We have already discussed the suggestions and any comments 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 our suggestions or recommendations, if any.

This report is intended for the information of the Hanover Park 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



Kathryn L. Mantell
Licensed Public School Accountant #884
Certified Public Accountant

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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>
Susan Young	Treasurer	\$ 250,000
William F. Albert, Jr.	Business Administrator/Board Secretary	250,000

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were different than estimated costs. The Board made a proper adjustment to the billings to sending Districts for the change in per pupil costs in accordance with N.J.A.C. 6A:23-3.1(f)3.

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

All payrolls tested were approved by the Chief School Administrator and certified by the President of the Board and the School Business Administrator and the Chief School Administrator.

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (superintendents, assistant superintendents and business administrator) to the New Jersey Department of Treasury was filed by March 15th due date.

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(Continued)

Financial Planning, Accounting and Reporting (Cont'd)

Reserve for 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 reserve for 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. 6:23-2.2(g) as part of our test of transactions of randomly selected expenditure items. In addition to randomly selecting a test sample, we reviewed administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-2.4. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. 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.

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 herein.

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 except as noted herein.

Elementary and Secondary Education Act (E.S.E.A.) as amended by the Every Student Succeeds Act (ESSA)

The E.S.E.A financial exhibits are contained within the Special Revenue Section of the District's CAFR. This section of the CAFR documents the financial position pertaining to projects under Title I, Title II, Title III and Title IV of the Elementary and Secondary Education Act as amended and reauthorized.

Other Special Federal and/or State Projects

The District's Special Projects were approved as listed on Schedule A and Schedule B located in the 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.

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(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 of 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, 2018. 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:18A-3 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 \$19,000 for 2017-18.

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.

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(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. General compliance was noted.

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 District does not participate in the Child Nutrition Program and therefore received no federal or state support.

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.

Finding:

During our review of the student activities accounts, it was noted that athletic deposits are not always being made in a timely manner and gate receipts do not always match the gate tickets sold.

Recommendation:

It is recommended that the District ensure athletic deposits are being made in a timely manner and gate receipts match the gate tickets sold.

Management's Response:

The District will ensure that District ensure athletic deposits are being made in a timely manner and gate receipts match the gate tickets sold.

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(Continued)

Application for State School Aid

Our audit procedures included a test of enrollments and related services reported in the October 13, 2017 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, 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 without exception. The information that was included on the workpapers was verified on a test check basis with a few minor exceptions. 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 2017-2018 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with the following exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

Finding:

During our review of students reported as transported to nonpublic schools, thirteen B6T forms were not on file for audit review.

Recommendation:

It is recommended that the District maintain B6T forms on file for all students reported on the DRTRS as transported to nonpublic schools.

Management's Response:

The District will ensure that B6T forms are maintained on file for all students reported on the DRTRS as transported to nonpublic schools.

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. The bid specifications for the purchase of buses were in compliance with applicable statutes.

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Continued)

Facilities and Capital Assets

Our procedures included a review of the SDA grant agreements for consistency with recording SDA 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.

Finding:

During our review of capital assets, we noted that assets are not being properly tagged.

Recommendation:

It is recommended that the District ensure that capital assets are tagged and those tags correspond with the capital asset report.

Management's Response:

The District will ensure that capital assets are tagged and correspond with the capital asset report.

Travel Expense and Reimbursement Policy

Travel regulations require each District to adopt a formal policy and procedure pertaining to travel and expense reimbursement for its employees and board members. The regulations require the District to establish a maximum travel amount for the year and to account that the maximum is not exceeded. The regulations also require that all travel be approved prior by the Board of Education and that the approval must be itemized by event, event total cost, and individuals attending.

Our review of the travel policies and records revealed that the District is in general compliance with the travel regulations.

Testing for Lead of All Drinking Water in Educational Facilities

The District did submit the annual Statement of Assurance to the NJ Department of Education, pursuant to N.J.A.C. 6A:26-12.4(g).

Summer Enrichment

Finding:

During our review of the summer enrichment program, it was noted that the district is not maintaining a receipts log which indicates the date of collection.

Recommendation:

It is recommended that the District maintain a receipts journal for the summer enrichment program indicating the date funds are collected.

Management's Response:

The District will ensure that a receipts journal indicating the date funds are collected is maintained for the summer enrichment program.

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(Continued)

Management Suggestion

SOC Reports

Many school districts contract with service providers to perform functions such as the processing of payroll and provision of food service management services. In conjunction with these services, the service provider will engage an auditor to perform a SOC 1 (System and Organization Controls) engagement which results in a SOC 1 report. There are two different types of SOC 1 reports - a Type 1 and a Type 2 report. Both report on the fairness of the presentation of management's description of the service organization's system and the design of the controls to achieve the related control objectives through a specific period. The Type 2 report also reviews the operating effectiveness of the controls included in the description, identifies the individual controls, the controls tested and the results of the testing.

We suggest that the District review these SOC 1 reports to determine if there are any exceptions noted in the opinion in the Independent Auditors' Report. Additionally, for SOC 1 Type 2 reports we suggest that the District review the test results related to the individual control testing to determine if there were any exceptions noted. If exceptions are noted in the report the District should contact the service provider and inquire what steps the service provider is taking to address these exceptions.

Status of Prior Year's Findings/Recommendations

The prior year recommendations regarding maintaining free and reduced lunch applications on file and greater care in reporting students by category on the DRTRS have been resolved and are not included in the current year.

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 13, 2017

	2018-2019 Application for State School Aid						Sample for Verification						
	Reported on		Reported on		Errors		Sample		Verified per		Errors per		
	A.S.S.A. On Roll	Shared	Full	Shared	Full	Shared	Selected from Workpapers	Full	Shared	Full	Shared	Full	Shared
Grade Nine	313		313				313			313			
Grade Ten	318		318				318			318			
Grade Eleven	290	10	290	10			290	10	10	290	10		
Grade Twelve	331	11	331	11			331	11	11	331	11		
Subtotal	1,252	21	1,252	21			1,252	21	21	1,252	21		
Special Ed - High School	218	14	218	14			20	3	3	20	3		
Subtotal	218	14	218	14			20	3	3	20	3		
Totals	1,470	35	1,470	35	- 0 -	- 0 -	1,272	24	24	1,272	24	- 0 -	- 0 -
Percentage Error					0.00%	0.00%						0.00%	0.00%

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 13, 2017

	Private Schools for Disabled				Resident Low Income				
	Reported on A.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	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Grade Nine					8	8	2	2	
Grade Ten					9	10	2	2	(1)
Grade Eleven					10.5	11.5	2	2	(1)
Grade Twelve					12.5	14.5	3	3	(2)
Subtotal					40	44	9	9	(4)
Special Ed - High School	24.5	4	4		10.5	8.5	2	2	2
Subtotal	24.5	4	4		10.5	8.5	2	2	2
Totals	24.5	4	4	- 0 -	50.5	52.5	11	11	(2)
Percentage Error				0.00%					-3.96%
									0.00%

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 13, 2017

	Resident LEP Low Income					
	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 Scores, Application and Register	Sample Errors
Grade Nine	1	1		1	1	
Subtotal	1	1		1	1	
Totals	1	1	- 0 -	1	1	- 0 -
Percentage Error			0.00%			0.00%

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 13, 2017

	Resident LEP Not Low Income				
	Reported on A.S.S.A. as LEP Not Low Income	Reported on Workpapers as LEP Not Low Income	Sample Selected from Workpapers Errors	Verified to Test Scores and Register	Sample Errors
Grade Nine	7	7	2	1	1
Grade Ten	1	1	1	1	
Grade Eleven	1	1	1	1	
Subtotal	<u>9</u>	<u>9</u>	<u>4</u>	<u>3</u>	<u>1</u>
Special Ed - High School	1	1	1	1	
Subtotal	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
Totals	<u>10</u>	<u>10</u>	<u>- 0 -</u>	<u>5</u>	<u>4</u>
Percentage Error			<u>0.00%</u>		<u>20.00%</u>

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 13, 2017

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular - Public Schools	1,018	1,018		25	23	2
Regular - Special Education	44	44		5	5	
Transported - Non Public	54	54		7	6	1
AIL - Non Public	269	269		25	12	13
Special Needs - Public	23.5	23.5		3	3	
Special Needs - Private	31.5	31.5		4	3	1
Totals	<u>1,440</u>	<u>1,440</u>	<u>- 0 -</u>	<u>69</u>	<u>52</u>	<u>17</u>
Percentage Error			<u>0.00%</u>			<u>24.64%</u>

	<u>Reported</u>	<u>Recalculated</u>
Average Mileage - Regular Including Grade PK Students	5.3	5.3
Average Mileage - Regular Excluding Grade PK Students	5.3	5.3
Average Mileage - Special Education with Special Needs	10.8	10.8

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

REGULAR DISTRICT

SECTION 1

2% Calculation of Excess Surplus

2017-2018 Total General Fund Expenditures per the CAFR	<u>\$ 36,821,795</u> (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	<u> </u> (B1a)
Transfer from Capital Reserve to Capital Projects Fund	<u>\$ 29,900</u> (B1b)
Decreased by:	
On-Behalf TPAF Pension and Social Security	<u>\$ 3,811,059</u> (B2a)
Assets Acquired Under Capital Leases	<u> </u> (B2b)
Adjusted 2017-2018 General Fund Expenditures [(B)+(B1's)-(B2's)]	<u>\$ 33,040,636</u> (B3)
2% of Adjusted 2017-2018 General Fund Expenditures [(B3) times .02]	<u>\$ 660,813</u> (B4)
Enter Greater of (B4) or \$250,000	<u>\$ 660,813</u> (B5)
Increased by: Allowable Adjustments	<u>\$ 263,023</u> (K)
Maximum Unassigned Fund Balance [(B5)+(K)]	<u>\$ 923,836</u> (M)

SECTION 2

Total General Fund - Fund Balances @ 6/30/2018 (Per CAFR Budgetary Comparison Schedule C-1)	<u>\$ 6,362,132</u> (C)
Decreased by:	
Year - End Encumbrances	<u>\$ 496,162</u> (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	<u> </u> (C2)
Excess Surplus - Designated for Subsequent Year's Expenditures	<u>\$ 1,817,056</u> (C3)
Other Restricted Fund Balances	<u>\$ 267,819</u> (C4)
Assigned - Designated for Subsequent Year's Expenditures	<u>\$ 289,905</u> (C5)
Additional Assigned Fund Balance - Designated for Subsequent Year's Expenditures July 1, 2018 - August 1, 2018	<u> </u> (C6)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	<u>\$ 3,491,190</u> (U1)

SECTION 3

Restricted Fund Balance - Excess Surplus [(U1)-(M)] IF NEGATIVE, ENTER -0-	<u>\$ 2,567,354</u> (E)
--	-------------------------

Recapitulation of Excess Surplus as of June 30, 2018

Restricted Excess Surplus - Designated for Subsequent Year's Expenditures	<u>\$ 1,817,056</u> (C3)
Restricted Excess Surplus [(E)]	<u>\$ 2,567,354</u> (E)
Total [(C3)+(E)]	<u>\$ 4,384,410</u> (D)

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Detail of Allowable Adjustments

Impact Aid	\$ -0- (H)
Sale and Lease-Back	<u>\$ -0- (I)</u>
Extraordinary Aid	<u>\$ 238,012 (J1)</u>
Additional Nonpublic School Transportation Aid	<u>\$ 25,011 (J2)</u>
 Total Adjustments [(H)+(I)+(J1)+(J2)]	 <u><u>\$ 263,023 (K)</u></u>

Detail of Other Restricted Fund Balances

Statutory Restrictions:	
Approved Unspent Separate Proposal	<u>\$ -0-</u>
Sale/Lease-Back Reserve	<u>\$ -0-</u>
Capital Reserve	<u>\$ 216,246</u>
Maintenance Reserve	<u>\$ 51,573</u>
Tuition Reserve	<u>\$ -0-</u>
Emergency Reserve	<u>\$ -0-</u>
Other State/Governmental Mandated Reserve	<u>\$ -0-</u>
Other Restricted Fund Balance not Noted Above	<u>\$ -0-</u>
 Total Other Restricted Fund Balances	 <u><u>\$ 267,819 (C4)</u></u>

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT
SUMMARY OF RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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
The District ensure athletic deposits are being made in a timely manner and gate receipts match the gate tickets sold.
6. Application for State School Aid
None
7. Pupil Transportation
The District maintain B6T forms on file for all students reported on the DRTRS as transported to nonpublic schools.
8. Facilities and Capital Assets
That the District ensure that capital assets are tagged and correspond with the capital asset report.
9. Summer Enrichment
The District maintain a receipts journal for the summer enrichment program indicating the date funds are collected.
10. Travel Expense and Reimbursement Policy
None
11. Testing for Lead of all Drinking Water in Educational Facilities
None
12. Status of Prior Year's Findings/Recommendations
The prior year recommendations regarding maintaining free and reduced lunch applications on file and greater care in reporting students by category on the DRTRS have been resolved and are not included in the current year.