

**TOWN OF WEST NEW YORK SCHOOL DISTRICT**

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

**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**



**DONOHUE, GIRONDA,  
DORIA & TOMKINS, LLC**

CERTIFIED PUBLIC ACCOUNTANTS  
REGISTERED MUNICIPAL ACCOUNTANTS

**TOWN OF WEST NEW YORK SCHOOL DISTRICT**

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

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# DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

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## **REPORT OF INDEPENDENT AUDITOR'S**

The Honorable President and  
Members of the Board of Education  
Town of West New York School District  
County of Hudson  
West New York, New Jersey

We have audited, in accordance with generally accepted audit standards and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Town of West New York School District in the County of Hudson for the year ended June 30, 2018, and have issued our report thereon dated February 15, 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 report is intended for the information of the Town of West New York 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.



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



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

Bayonne, New Jersey  
February 15, 2019

**INDEPENDENT AUDITOR'S MANAGEMENT REPORT OF  
ADMINISTRATIVE FINDINGS –  
FINANCIAL, COMPLIANCE AND PERFORMANCE**

**SCOPE OF AUDIT**

The audit covered the financial transactions of the Board Secretary/School Business Administrator, the activities of the Board of Education, and the records of the Athletic Fund, The Student Activity Fund, Food Service Fund and Special Revenue Fund under the auspices of the Board of Education.

**ADMINISTRATIVE PRACTICES AND PROCEDURES**

**Insurance**

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

**Official Bonds (N.J.S.A. 18A:17-26, 18A:17-32, 18A:13-13)**

<b><u>Name</u></b>	<b><u>Position</u></b>	<b><u>Amount</u></b>
Dean Austin	School Business Administrator/ Board Secretary	\$455,000
George A. Spina	Treasurer	\$455,000

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

**FINANCIAL PLANNING, ACCOUNTING AND REPORTING**

**Examination of Claims**

A test examination of claims paid during the period under review did not indicate any discrepancies with respect to signatures, certification and proper itemization and/or supporting documentation.

**Payroll Account and Position Control Roster**

The net salaries of all employees of the Board were deposited in the Payroll Account. Employees' payroll deductions and the Board's required payroll contributions were deposited in the Agency Reserve Account.

**INDEPENDENT AUDITOR'S MANAGEMENT REPORT OF  
ADMINISTRATIVE FINDINGS –  
FINANCIAL, COMPLIANCE AND PERFORMANCE**

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

**Payroll Account and Position Control Roster (Continued)**

All payrolls were approved by the Superintendent and were certified by the President of the Board and the Board Secretary/Business Administrator.

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

**Reserve for Encumbrances and Accounts Payable**

A review of outstanding issued purchase orders was made as of June 30, 2018 or proper classification of orders as reserve for encumbrances and accounts payable. No discrepancies were noted.

**Travel**

No exceptions were noted.

**Classification of Expenditures**

The coding of expenditures was tested for proper classification in accordance with *N.J.A.C.* 6A:23-2.2(f) as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classification to determine overall reliability and compliance with *N.J.A.C.* 6A:23-8.3. As a result of the procedures performed, no transaction errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

**A. General Classification Findings** - No exceptions were noted

**B. Administrative Classification Findings** – No exceptions were noted

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

Our review of the financial and accounting records maintained by the Board Secretary/Business Administrator did not disclose any exceptions.

**INDEPENDENT AUDITOR'S MANAGEMENT REPORT OF  
ADMINISTRATIVE FINDINGS –  
FINANCIAL, COMPLIANCE AND PERFORMANCE**

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

**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 CAFR. This section of the CAFR documents the financial position pertaining to the projects under Titles I and VI of the Elementary and Secondary School Education Act as amended and reauthorized.

The study of compliance for E.S.E.A. indicated no noncompliance and/or questionable 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 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.

The study of compliance for the other special federal and/or state projects no areas of noncompliance.

**T.P.A.F. Reimbursement**

Our audit procedures included a test of the semi-monthly reimbursement forms filed with the Department of Education for District employees who are members of the Teachers' Pension and Annuity Fund. No exceptions were noted.

**T.P.A.F. Reimbursement to the State for Federal Salary Expenditures**

The amount of the expenditure charged to the current year's Final Report for all federal awards for the District to reimburse the State for the TPAF/FICA payment made by the State on-behalf of the District for those employees whose salaries are identified as being paid from federal funds was made subsequent to the end of the 60 day grant liquidation period required by the Office of Grants Management, but prior to the 90 days required by *N.J.S.A. 18A:66-90*. Accordingly, the expenditure was made in accordance with State law (90 days) and properly reported as obligated and not expended and as an unliquidated balance in the current year's Final Report for all federal awards.

**INDEPENDENT AUDITOR'S MANAGEMENT REPORT OF  
ADMINISTRATIVE FINDINGS –  
FINANCIAL, COMPLIANCE AND PERFORMANCE**

**SCHOOL PURCHASING PROGRAMS**

**Contracts and Agreements Requiring Advertisement for Bids**

Effective July 1, 2010 and thereafter, the bid thresholds in accordance with *N.J.S.A.* 18A:18A-2 and 18A:39-3(a) are \$40,000 with a Qualified Purchasing Agent (QPA) and \$29,000 without a QPA, respectively. The law regulating bidding for public school student transportation contracts under *N.J.S.A.* 18A:39-3 is currently \$19,000 for 2017-18.

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 provisions of *N.J.S.A.* 18A:18A-4 amended.

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

**SCHOOL FOOD SERVICES**

The school food service program was not selected as a major federal and/or State program. However, the program expenditures exceeded \$100,000 in federal and/or State support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the District had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

We also inquired of school management, or appropriate school food service personnel, as to whether the schedule of federal award's expenditures of school food service revenues were limited to allowable direct and indirect costs. No exceptions were noted.

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

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section G of the CAFR.

**STUDENT BODY ACTIVITIES**

During our review of the Student Activity funds no exceptions were noted.

**INDEPENDENT AUDITOR'S MANAGEMENT REPORT OF  
ADMINISTRATIVE FINDINGS –  
FINANCIAL, COMPLIANCE AND PERFORMANCE**

**APPLICATION FOR STATE SCHOOL AID**

Our audit procedures included a test of information reported in the October 13, 2017, Application for State School Aid (ASSA) for on-roll, private schools for the handicapped, low income and bilingual. We also performed a review of the district procedures related to its completion. The information on the ASSA was compared to the district workpapers without exception. The information that was included on the workpapers was verified. The results of our procedures are presented in the Schedule of Audited Enrollments.

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 2017-18 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with some exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also included a review of transportation related contracts and purchases. Based on our review, the District complied with proper bidding procedures and award of contracts. No exceptions were noted in our review of transportation related purchases of goods and services.

**FACILITIES AND CAPITAL ASSETS**

Our procedures included a review of the SDA grant agreement for consistency with recording SDA revenue, transfer of local funds from the General Fund and awarding of contracts for eligible facilities construction. No exceptions were noted.

**TESTING FOR LEAD OF ALL DRINKING WATER IN EDUCATIONAL FACILITIES**

The District adhered to all the requirements of N.J.A.C. 26-1.2 and 12.4 related to the testing for lead of all drinking water in educational facilities.

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



**INDEPENDENT AUDITOR'S MANAGEMENT REPORT OF  
ADMINISTRATIVE FINDINGS –  
FINANCIAL, COMPLIANCE AND PERFORMANCE**

**FOLLOW-UP ON PRIOR YEAR FINDINGS**

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations. 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 we greatly appreciate the courtesies extended to the members of the audit team.



MAURICIO CANTO  
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Bayonne, New Jersey  
February 15, 2019

TOWN OF WEST NEW YORK SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 13, 2017

**SCHEDULE OF AUDITED ENROLLMENTS**

	2018-2019 Application for State School Aid				Sample of Verification				Private Schools for Disabled						
	Reported on ASSA On Roll		Workpapers On Roll		Errors		Selected from Workpapers		Registers On Roll		Reported on A.S.S.A. as Private Schools		Sample Verifi- cation		
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Sample Veri- fied	Sample Errors	
Full Day Preschool	452	-	452	-	-	-	452	-	452	-	-	-	-	-	
Full Day Kindergarten	562	-	562	-	-	-	562	-	562	-	-	-	-	-	
First	633	-	633	-	-	-	633	-	633	-	-	-	-	-	
Second	581	-	581	-	-	-	581	-	581	-	-	-	-	-	
Third	558	-	558	-	-	-	558	-	558	-	-	-	-	-	
Fourth	521	-	521	-	-	-	521	-	521	-	-	-	-	-	
Fifth	546	-	546	-	-	-	546	-	546	-	-	-	-	-	
Sixth	475	-	475	-	-	-	475	-	475	-	-	-	-	-	
Seventh	439	-	439	-	-	-	439	-	439	-	-	-	-	-	
Eighth	481	-	481	-	-	-	481	-	481	-	-	-	-	-	
Ninth	455	-	455	-	-	-	455	-	455	-	-	-	-	-	
Tenth	426	-	426	-	-	-	426	-	426	-	-	-	-	-	
Eleventh	420	-	420	-	-	-	420	-	420	-	-	-	-	-	
Twelfth	370	-	370	-	-	-	370	-	370	-	-	-	-	-	
Subtotal	6,919	-	6,919	-	-	-	6,919	-	6,919	-	-	-	-	-	
Special Ed - Elementary	464	-	464	-	-	-	464	-	464	-	21	16	16	-	
Special Ed - Middle School	249	-	249	-	-	-	249	-	249	-	13	10	10	-	
Special Ed - High School	269	-	269	-	-	-	269	-	269	-	24	18	18	-	
Subtotal	982	-	982	-	-	-	982	-	982	-	58	44	44	-	
TOTALS	7,901	-	7,901	-	0.00%	0.00%	7,901	-	7,901	-	58	44	44	0.00%	
Percentage Error															

**TOWN OF WEST NEW YORK SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 13, 2017**

**SCHEDULE OF AUDITED ENROLLMENTS**

	Reported on A.S.S.A. as Low Income			Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Income	Workpapers as Low	Errors	Income	Workpapers as LEP low	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A. as LEP low Income	Workpapers	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Full Day Preschool	285	-	-	285	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	436	-	-	436	-	-	30	30	-	86	-	-	-	-	-
First	533	-	-	533	-	-	31	31	-	72	-	-	3	3	-
Second	486	-	-	486	-	-	22	22	-	66	-	-	5	5	-
Third	475	-	-	475	-	-	14	14	-	31	-	-	4	4	-
Fourth	423	-	-	423	-	-	25	25	-	31	-	-	7	7	-
Fifth	464	-	-	464	-	-	20	20	-	48	-	-	7	7	-
Sixth	392	-	-	392	-	-	15	15	-	46	-	-	3	3	-
Seventh	357	-	-	357	-	-	19	19	-	47	-	-	3	3	-
Eighth	380	-	-	380	-	-	18	18	-	60	-	-	7	7	-
Ninth	358	-	-	358	-	-	23	23	-	54	-	-	2	2	-
Tenth	333	-	-	333	-	-	23	23	-	68	-	-	2	2	-
Eleventh	311	-	-	311	-	-	20	20	-	72	-	-	5	5	-
Twelfth	286	-	-	286	-	-	12	12	-	41	-	-	4	4	-
Subtotal	5,519	-	-	5,519	-	-	272	272	-	722	-	-	52	52	-
Special Ed - Elementary	397	-	-	397	-	-	18	18	-	9	-	-	13	13	-
Special Ed - Middle School	215	-	-	215	-	-	10	10	-	6	-	-	5	5	-
Special Ed - High School	211	-	-	211	-	-	12	12	-	5	-	-	10	10	-
Subtotal	823	-	-	823	-	-	40	40	-	20	-	-	28	28	-
TOTALS	6,342	-	-	6,342	-	-	312	312	-	742	-	-	80	80	-
Percentage Error			0.00%			0.00%						0.00%			0.00%

	Transportation			Reported		
	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools, Col. 1	11	11	-	6	6	-
Reg. - SpEd., Col. 4	98	98	-	47	47	-
SpEd., Col. 6	277	277	-	178	178	-
Courtesy Student	4	4	-	-	-	-
TOTALS	390	390	-	231	231	-
Percentage Error			0.00%			0.00%

	Reported			Recalculated			
	Reg Avg.(Mileage)	Reg Avg.(Mileage) = Regular Including Grade PK	Spec Avg. = Special Ed with Special Needs	Reported	Recalculated	Reported	Recalculated
Reg. - Public Schools, Col. 1	1.2	1.2	5.7	1.2	1.2	1.2	1.2
Reg. - SpEd., Col. 4	1.2	1.2	5.7	1.2	1.2	1.2	1.2
SpEd., Col. 6	5.7	5.7	5.7	5.7	5.7	5.7	5.7
TOTALS	1.2	1.2	5.7	1.2	1.2	1.2	1.2
Percentage Error							

**TOWN OF WEST NEW YORK SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 13, 2017**

**SCHEDULE OF AUDITED ENROLLMENTS**

	<b>Resident LEP NOT Low Income</b>			<b>Sample for Verification</b>		
	Reported on A.S.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Kindergarten	32	32	-	14	14	-
First	13	13	-	11	11	-
Second	15	15	-	6	6	-
Third	15	15	-	11	11	-
Fourth	16	16	-	7	7	-
Fifth	10	10	-	6	6	-
Sixth	15	15	-	12	12	-
Seventh	13	13	-	5	5	-
Eighth	12	12	-	9	9	-
Ninth	30	30	-	14	14	-
Tenth	25	25	-	12	12	-
Eleventh	23	23	-	8	8	-
Twelfth	11	11	-	4	4	-
Subtotal	<u>230</u>	<u>230</u>	<u>-</u>	<u>119</u>	<u>119</u>	<u>-</u>
Special Ed - Elementary	2	2	-	2	2	-
Special Ed - Middle School	-	-	-	1	1	-
Special Ed - High School	3	3	-	2	2	-
Subtotal	<u>5</u>	<u>5</u>	<u>-</u>	<u>5</u>	<u>5</u>	<u>-</u>
TOTALS	<u>235</u>	<u>235</u>	<u>-</u>	<u>124</u>	<u>124</u>	<u>-</u>
Percentage Error			0.00%			0.00%

**TOWN OF WEST NEW YORK SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**SECTION 1**

Calculation A: 2 Percent Excess Surplus

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

2017-2018 Total General Fund Expenditures Reported on Exhibit C-1	<u>\$ 131,744,738</u>	(A)
Increased by Applicable Operating Transfers:		
Transfer from Capital Outlay to Capital Projects	-	(A1a)
Transfer from Reserve to Capital Projects	-	(A1a)
Transfer from G/F to SRF for Preschool - Regular	<u>129,134</u>	(A1a)
Transfer from G/F to SRF for Preschool - Inclusion	<u>595,080</u>	(A1a)
Less:		
Expenditures Allocated to Restricted Federal Resources as Reported on Exhibit D-2	<u>(4,223,676)</u>	(A1b)
2017-18 Adjusted General Fund & Other State Expenditures [(A) - (A1a)-(A1b)]		<u>\$ 128,245,276</u> (A2)
Decreased by:		
On-Behalf TPAF Pension & Social Security		<u>\$ (17,104,202)</u> (A3)
Assets Acquired Under Capital Leases:		
General Fund 10 Assets Acquired Under Capital Leases reported on Exhibit C-1a	<u>\$ -</u>	(A4)
Add:		
General Fund & State Resources Portion of Fund 15		
Assets Acquired Under Capital Leases:		
Assets Acquired Under Capital Leases in Fund 15 reported on Exhibit C-1a	<u>-</u>	(A5)
Combined General Fund Contribution & State Resources % of Fund 15 Resources Reported on Exhibit D-2	<u>93.68%</u>	(A6)
General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases [(A5) x (A6)]	<u>-</u>	(A7)
Total Assets Acquired Under Capital Leases [(A4) + (A7)]		<u>-</u> (A8)
2017-18 General Fund Expenditures [(A2) - (A3) - (A8)]		<u>\$ 111,141,074</u> (A9)
2% of Adjusted 2017-2018 General Fund Expenditures [(A9) x 2%]		<u>\$ 2,222,821</u> (A10)
Enter Greater of (A10) or \$250,000		<u>2,222,821</u> (A11)
Increased by: Allowable Adjustment*		<u>391,185</u> (K)
Maximum Unassigned Fund Balance [(A11) + (K)]		<u>\$ 2,614,006</u> (M)

**SECTION 2**

Total General Fund - Fund Balances at June 30, 2018	<u>\$ 11,183,064</u>	(C)
Decreased by:		
Year-end Encumbrances	-	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	-	(C2)
Excess Surplus - Designated for Subsequent Year's Expenditures**	<u>(3,041,202)</u>	(C3)
Other Restricted/Reserved Fund Balances****	<u>(500,000)</u>	(C4)
Assigned-Designated for Subsequent Year's Expenditures	<u>(20,927)</u>	(C5)
Additional Assigned Fund Balance - Unreserved 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) - (C6)]		<u>\$ 7,620,935</u> (U)

**TOWN OF WEST NEW YORK SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**SECTION 3**

Restricted Fund Balance - Excess Surplus***[(U) - (M)] IF NEGATIVE ENTER -0-	<u>\$ 5,006,929</u> (E)
Summary:	
Restricted Excess Surplus -- Designated for Subsequent Year's Expenditures**	<u>\$ 3,041,202</u> (C3)
Restricted Excess Surplus***[(E)]	<u>5,006,929</u> (E)
Total [(C3) + (E)]	<u>\$ 8,048,131</u> (D)

\* This adjustment line (line (K) as detailed below) is to utilized for Impact Aid, Sale and Lease-back, Extraordinary Aid, and Additional Nonpublic School Transportation Aid, and unbudgeted FICA Wage Freeze Grant Revenue, if applicable. Extraordinary Aid and Additional Nonpublic School Transportation Aid for 2017-18 received after June 30 is limited to the amount of revenue recognized in the audit year that was not appropriated.

**Detail of Allowable Adjustments**

Impact Aid	<u>\$ -</u> (H)
Sale & Lease-back	<u>-</u> (I)
Extraordinary Aid	<u>391,185</u> (J1)
Additional Nonpublic School Transportation Aid	<u>-</u> (J2)
Current Year School Bus Advertising Revenue Recognized	<u>-</u> (J3)
Family Crisis Transportation Aid	<u>-</u> (J4)
Total Adjustments [(H) + (I) + (J1) + (J2) + (J3) + (J4)]	<u>\$ 391,185</u> (K)

\*\* See (E) above. The amount must agree with the June 30, 2017 CAFR and Audit Summary Worksheet Line 90030.

\*\*\* This amount represents the June 30, 2017 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

\*\*\*\* Amount for Other Restricted Fund Balance must be detailed for each source and request for approval to use amounts other than state imposed legal restrictions in the excess surplus calculation must be submitted to that Assistant to the Commissioner – Field Services prior to September 30.

- (N1) Capital reserve at June 30, 2018
- (N2) Maintenance reserve minimum required under EFCFA
- (N3) Tuition reserve at June 30, 2018
- (N4) Emergency reserve at June 30, 2018
- (N5) School bus fuel offset reserve – current year - June 30, 2018
- (N6) School bus fuel offset reserve – prior year - June 30, 2018
- (N7) Impact Aid general fund reserve at June 30, 2018
- (N5) Impact Aid capital fund reserve at June 30, 2018

**Detail of Other Reserved Fund Balance**

**Statutory restrictions:**

Approved unspent separate proposal	<u>-</u>
Sale/lease-back reserve	<u>-</u>
Capital reserve (N-1)	<u>500,000</u>
Maintenance reserve (N-2)	<u>-</u>
Tuition reserve (N-3)	<u>-</u>
Emergency reserve (N-4)	<u>-</u>
School Bus Advertising 50% Fuel Offset Reserve - current year (N-5)	<u>-</u>
School Bus Advertising 50% Fuel Offset Reserve - prior year (N-6)	<u>-</u>
Impact Aid General Fund Reserve (Section 8002 and 8003) (N-7)	<u>-</u>
Impact Aid Capital Fund Reserve (Section 8007 and 8008) (N-8)	<u>-</u>
[Other Restricted/Reserved Fund Balance not noted above]****	<u>-</u>
Total Other Restricted/Reserved Fund Balance	<u>\$ 500,000</u> (C4)

**TOWN OF WEST NEW YORK SCHOOL DISTRICT  
AUDIT RECOMMENDATIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

None

3. School Purchasing Programs

None

4. School Food Services

None

5. Student Body Activities

None

6. Application for State School Aid

None

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

9. Testing for Lead and All Drinking Water in Educational Facilities

None

10. Follow-Up on Prior Year Findings

None