

**BOARD OF EDUCATION  
BOROUGH OF BROOKLAWN  
COUNTY OF CAMDEN**

**AUDITORS MANAGEMENT REPORT  
ON ADMINISTRATIVE FINDINGS  
- FINANCIAL, COMPLIANCE AND PERFORMANCE  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2019**

***INVERSO & STEWART***  
**Marlton, New Jersey**

**AUDITORS MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS  
- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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***INVERSO & STEWART, LLC***  
Certified Public Accountants

651 Route 73 North, Suite 402  
Marlton, New Jersey 08053  
(856) 983-2244  
Fax (856) 983-6674  
E-Mail: [rverso@iscpasnj.com](mailto:rverso@iscpasnj.com)

-Member of-  
American Institute of CPAs  
New Jersey Society of CPAs

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

The Honorable President and  
Members of the Board of Education  
Brooklawn School District  
Brooklawn, New Jersey

I 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 Brooklawn School District, in the County of Camden for the year ended June 30, 2019, and have issued my report thereon dated November 21, 2019.

As part of my audit, I 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 Brooklawn Board of Education and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

***INVERSO & STEWART, LLC***  
Certified Public Accountants



Robert P. Inverso  
Public School Accountant

Marlton, New Jersey  
November 21, 2019

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

### **Scope of Audit**

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

#### **Officials Bonds**

Samuel Dutkin	Board Secretary/Business Administrator	\$ 35,000
Deborah Roncace	Treasurer	171,000

There is a Comprehensive Crime policy covering all other employees with multiple coverage of \$500,000.

#### **Tuition Charges**

The district was not required to make any tuition adjustments.

### **Financial Planning, Accounting and Reporting**

#### **Examination of Claims**

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

#### **Payroll Account**

The net salaries of all employees of the School District 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 withholding due to the general fund.

Payrolls were delivered to the secretary of the board who then deposited with warrants in separate bank accounts for net payroll and withholdings.

**Financial Planning, Accounting and Reporting (Continued)**

**Payroll Account (Continued)**

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators to the NJ Dept. of Treasury was filed by the March 15 due date.

The following was noted in the review of the Payroll Account:

**Employee Position Control Roster**

No exceptions were noted during an examination of the Employee Position Control Roster.

**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. My review did not indicate any material discrepancies with respect to classification of orders.

**Obligations of Federal Grant Awards and Requests for Reimbursement of Expenditures against those Federal Grant Awards**

No exceptions were noted during my examination of obligations of federal grant awards and requests for reimbursement of expenditures against those federal grant awards made during the period under audit.

**Travel**

No exceptions were noted in my study of compliance for travel expenses.

**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 my test of transactions of randomly selected expenditure items. I also reviewed the coding of all expenditures included in my compliance and single audit testing procedures. In addition to randomly selecting a test sample, my sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with *N.J.A.C. 6A:23A-8.2*. My review did not indicate any material discrepancies with respect to classification of expenditures.

**Financial Planning, Accounting and Reporting (Continued)**

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

The financial and accounting records of the Board Secretary/Business Administrator's office were reviewed and the following was noted:

**Finding #2019-001:**

The district transferred funds to school administration and central services that on a cumulative basis exceeded 10 percent of the total amount of the original budget for school administration and central services without proper department approval.

**Recommendation:**

Executive County Superintendent approval should be requested for any transfer to an advertised administration account that is cumulatively more than 10 percent of that amount.

**Finding #2019-002:**

The Borough tax levy was not paid in full as of June 30, 2019 as required by R.S. 54:4-75.

**Recommendation:**

None, as the School District had made every effort to collect the required school tax levy in full prior to June 30, 2019 and the tax levy was received in July 18, 2019.

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

The E.S.E.A./ESSA 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, IIA, and IV of the Elementary and Secondary Education Act, as amended and reauthorized.

The study of compliance for E.S.E.A./ESSA did not indicate any exceptions.

**Other Special Federal and/or State Projects**

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

My 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.

**Other Special Federal and/or State Projects (Continued)**

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

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

My audit procedures included a test of the biweekly reimbursements filed with the Department of Education for School 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 Reports for all federal awards for the school district to reimburse the state for the TPAF/FICA payments made by the State on behalf of the school district for those employees whose salaries are identified as being paid from federal funds was made prior to the end of the 60 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted

**Nonpublic State Aid**

The study of compliance for Nonpublic State Aid did not indicate any exceptions.

**School Purchasing Programs**

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-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 transportation contracts under N.J.S.A. 18A-39-3 is \$19,000.

The School District 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.

Based on the results of my examination, I did not note any individual payments, contracts, or agreements 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**

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 School Food Authority (SFA) had any Child Nutrition Program reimbursement overclaims or underclaims.

We also inquired of school management, or appropriate school food service personnel, as to whether the SFA’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 Assets (CAFR Schedule B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

**Student Body Activities**

The financial records for the Student Activity Fund were maintained in satisfactory condition.

**Application for State School Aid**

My audit procedures included a test of information reported in the October 15, 2018 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low-income and bilingual. I 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 exceptions noted. The results of my procedures are presented in the Schedule of Audited Enrollments.

**Finding No. 2018-003:**

The student counts for on roll students did not agree to supporting documents. Supporting workpapers were not well maintained.

**Recommendation:**

That care is exercised in preparing the Application for State School Aid.

**Pupil Transportation**

My procedures included a test of on roll status reported in the 2018-2019 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 my procedures are presented in the Schedule of Audited Enrollments.

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

**Facilities and Capital Assets**

My procedures included a review of the SDA grant agreement for consistency with recording SDA revenue and awarding of contracts for eligible facilities construction.

**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, my procedures included a review of all prior year recommendations. Corrective action was taken on the prior year recommendations except for the following:

That care is exercised in preparing the Application for State School Aid.



**Acknowledgment**

I received the complete cooperation of all the officials of the Brooklawn School District and I greatly appreciate the courtesies extended to us.

Respectfully submitted,

***INVERSO & STEWART, LLC***  
Certified Public Accountants

A handwritten signature in black ink, appearing to read 'R. P. Inverso', written in a cursive style.

Robert P. Inverso  
Public School Accountant

November 21, 2019

**BROOKLAWN SCHOOL DISTRICT  
NET CASH RESOURCE SCHEDULE**

**Net cash resources did not exceed three months of expenditures  
Proprietary Funds - Food Service  
For the fiscal year ended June 30, 2019**

<u>Net Cash Resources:</u>		<b>Food Service B - 4/5</b>	
<b>CAFR</b>	<b>* Current Assets</b>		
<b>B-4</b>	Cash & Cash Equivalents	\$ (54,007)	
<b>B-4</b>	Intergovernmental Accounts Receivable	28,003	
<b>B-4</b>	Interfund Accounts Receivable	28,000	
<b>CAFR</b>	<b>Current Liabilities</b>		
<b>B-4</b>	Less: Accounts Payable		
<b>B-4</b>	Less: Compensated Absences Payable		
<b>B-4</b>	Less: Interfund Accounts Payable		
<b>B-4</b>	Less: Unearned revenue		
	<b>Net Cash Resources</b>	\$ 1,996	<b>( A )</b>
 <u>Net Adjustment To Total Operating Expense:</u>			
<b>B-5</b>	Total Operating Expense	171,130	
<b>B-5</b>	Less: Depreciation	(483)	
	Adjusted Total Operating Expense	\$ 170,647	<b>( B )</b>
 <u>Average Monthly Operating Expense:</u>			
	B / 10	\$ 17,065	<b>( C )</b>
 <u>Three times monthly Average:</u>			
	3 X C	\$ 51,194	<b>( D )</b>

TOTAL IN BOX A	\$ 1,996	
LESS TOTAL IN BOX D	(51,194)	
NET	(49,198)	
From above:		
<b>A is greater than D, cash exceeds 3 X average monthly operating expenses.</b>		
<b>D is greater than A, cash does not exceed 3 X average monthly operating expenses.</b>		

\*Inventories are not to be included in total current assets.

SOURCE - USDA resource management comprehensive review form.

**SCHEDULE OF AUDITED ENROLLMENTS**

**Brooklawn School District**

**Application for State School Aid Summary**

**Enrollment as of October 15, 2018**

	<u>2019-2020 Application for State School Aid</u>						<u>Sample for Verification</u>						<u>Private Schools for Disabled</u>			
	Reported on ASSA On Roll		Reported on Workpapers On Roll		Errors		Sample Selected From Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on ASSA as Private Schools	Sample for Verifi- cation	Sample Varified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Full Day Pre K - 4	14		14					14		14						
Full Day K	33		33					33		33						
One	23		23					23		23						
Two	21		21					21		21						
Three	25		25					25		25						
Four	32		32					32		32						
Five	29		29					29		29						
Six	30		30					30		30						
Seven	26		26					26		26						
Eight	30		30					30		30						
	<u>263</u>	<u>0</u>	<u>263</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>263</u>	<u>0</u>	<u>263</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
SpEd Elementary	35		35					35		32		3				
SpEd Middle School	18		18					18		18						
SpEd High School													1	1	1	
Subtotal	<u>53</u>	<u>0</u>	<u>53</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>53</u>	<u>0</u>	<u>50</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
Totals	<u>316</u>	<u>0</u>	<u>316</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>316</u>	<u>0</u>	<u>313</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
Percentage Error					<u>-0-</u>	<u>-0-</u>					<u>0.95%</u>	<u>-0-</u>			<u>-0-</u>	<u>-0-</u>

Schedule of Audited Enrollments

**Brooklawn School District**

Application for State School Aid Summary

Enrollment as of October 15, 2018

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on ASSA as NOT Low Income</u>	<u>Reported on Workpapers as NOT Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>
Full Day K						
One						
Two						
Three						
Four						
Five						
Six						
Seven						
Eight						
Nine	1	1		1	1	
Ten						
Eleven						
Twelve						
Subtotal	<u>1</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>
SpEd Elementary						
SpEd Middle School						
SpEd High School						
Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Totals	<u>1</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>
Percentage Error			<u>-0-</u>			<u>-0-</u>

Schedule of Audited Enrollments

**Brooklawn School District**

Application for State School Aid Summary

Enrollment as of October 15, 2018

	<u>Resident Low Income</u>			<u>Sample for Verification</u>			<u>Resident LEP Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on ASSA as Low Income</u>	<u>Reported on Workpapers as Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>	<u>Reported on ASSA as LEP Low Income</u>	<u>Reported on Workpapers as LEP Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Test Score and Register</u>	<u>Sample Errors</u>
Full Day Pre K - 4												
Full Day K	17	17		17	17		3	3		3	3	
One	15	15		15	15		5	5		5	5	
Two	11	11		11	11							
Three	20	20		20	20		3	3		3	3	
Four	18	18		18	18							
Five	17	17		17	17							
Six	12	12		12	12		1	1		1	1	
Seven	18	18		18	18							
Eight	19	19		19	19							
Nine												
Ten	7	7		7	7							
Eleven	4	4		4	4							
Twelve	8	8		8	8							
	<u>166</u>	<u>166</u>	<u>0</u>	<u>166</u>	<u>166</u>	<u>0</u>	<u>12</u>	<u>12</u>	<u>0</u>	<u>12</u>	<u>12</u>	<u>0</u>
SpEd Elementary	22	22		22	22		4	4		4	4	
SpEd Middle School	14	14		14	14							
SpEd High School	7	7		7	7							
Subtotal	<u>43</u>	<u>43</u>	<u>0</u>	<u>43</u>	<u>43</u>	<u>0</u>	<u>4</u>	<u>4</u>	<u>0</u>	<u>4</u>	<u>4</u>	<u>0</u>
Totals	<u>209</u>	<u>209</u>	<u>0</u>	<u>209</u>	<u>209</u>	<u>0</u>	<u>16</u>	<u>16</u>	<u>0</u>	<u>16</u>	<u>16</u>	<u>0</u>
Percentage Error			<u>-0-</u>			<u>-0-</u>			<u>-0-</u>			<u>-0-</u>

<u>Transportation</u>								
	<u>Reported on DRTRS by DOE</u>	<u>Reported on DRTRS by District</u>	<u>Errors</u>	<u>Tested</u>	<u>Verified</u>	<u>Errors</u>	<u>Reported</u>	<u>Recalculated</u>
Reg. Public School , col. 1	9	9		9	9			
Reg. Special Education, col. 4	0	0		0	0		Avg. Mileage - Regular Including Grade PK students	8.3
AIL Trans-Non-Public, col. 3	0	0		0	0		Avg. Mileage - Regular Excluding Grade PK students	8.3
Special Needs, Col. 6	3	3		3	3		Avg. Mileage - Special Ed. with Special Needs	4.6
	<u>12</u>	<u>12</u>	<u>0</u>	<u>12</u>	<u>12</u>	<u>0</u>		
Percentage Error			<u>-0-</u>			<u>-0-</u>		

**BROOKLAWN SCHOOL DISTRICT**

**EXCESS SURPLUS CALCULATION**

**SECTION 1 - Regular Districts**

**A. 2% Calculation of Excess Surplus**

2018-19 Total General Fund Expenditures per the CAFR, Ex C-1	\$ <u>6,534,850</u>	(B)
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	\$ _____	(B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$ _____	(B1b)
Transfer from General Fund to SRF for PreK-Regular	\$ _____	(B1c)
Transfer from General Fund to SRF for PreK-Inclusion	\$ _____	(B1d)
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ <u>(739,258)</u>	(B2a)
Assets Acquired Under Capital Leases	\$ _____	(B2b)
 Adjusted 2018-19 General Fund Expenditures [(B)+(B1s)+(B2s)]	 \$ <u>5,795,592</u>	 (B3)
 2% of Adjusted 2018-19 General Fund Expenditures [(B3) times .02]	 \$ <u>115,912</u>	 (B4)
Enter Greater of (B4) or \$250,000	\$ <u>250,000</u>	(B5)
Increased by: Allowable Adjustment	\$ _____	(K)
 Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]		\$ <u><u>250,000</u></u> (M)

**SECTION 2**

Total General Fund - Fund Balances @ 6-30-19 (Per CAFR Budgetary Comparison Schedule C-1)	\$ <u>605,957</u>	(C)
Decreased by:		
Year-end Encumbrances	\$ _____	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ _____	(C2)
Legally Restricted Excess Surplus - Designated for Subsequent Year's Expenditures	\$ <u>87,718</u>	(C3)
Other Restricted Fund Balances	\$ <u>227,530</u>	(C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$ <u>130,000</u>	(C5)
 Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]		\$ <u><u>160,709</u></u> (U1)

**BROOKLAWN SCHOOL DISTRICT**  
**EXCESS SURPLUS CALCULATION**

**SECTION 3 - All Districts**

Restricted Fund Balance - Excess Surplus [(U2)-(M)] IF NEGATIVE ENTER -0- \$ (89,291) (E)

**Recapitulation of Excess Surplus as of June 30, 2019**

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures	\$ <u>87,718</u> (C3)
Reserved Excess Surplus [(E)]	\$ <u>(89,291)</u> (E)
 Total [(C3) + (E)]	 \$ <u>(1,573)</u> (D)

**Detail of Allowable Adjustments**

Impact Aid	\$	_____ (H)
Sale & Lease-back	\$	_____ (I)
Extraordinary Aid	\$	_____ (J1)
Additional Nonpublic School Transportation Aid	\$	_____ (J2)
Current Year School Bus Advertising Revenue	\$	_____ (J3)
Family Crisis Transportation Aid	\$	_____ (J4)
 Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	 \$	 _____ (K)

**Detail of Other Restricted Fund Balance**

Statutory restrictions:		
Approved unspent separate proposal	\$	_____
Sale/lease-back reserve	\$	_____
Capital reserve	\$	<u>162,205</u>
Maintenance reserve	\$	<u>65,325</u>
Emergency reserve	\$	_____
Tuition reserve	\$	_____
School Bus Advertising 50% Fuel Offset Reserve - current year	\$	_____
School Bus Advertising 50% Fuel Offset Reserve - prior year	\$	_____
Impact Aid General Fund Reserve (Sections 8002 and 8003)	\$	_____
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	\$	_____
Other state/government mandated reserves	\$	_____
 Other Restricted Fund Balance not noted above	 \$	 _____
 Total Other Restricted Fund Balance	 \$	 <u>227,530</u> (C4)

AUDIT RECOMMENDATIONS SUMMARY  
For the Fiscal Year Ended June 30, 2019

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

Executive County Superintendent approval should be requested for any transfer to an advertised administration account that is cumulatively more than 10 percent of that amount.

3. School Purchasing Programs

None

4. School Food Service

None

5. Student Body Activities

None

6. Application for State School Aid

That care is exercised in preparing the Application for State School Aid.

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

9. Miscellaneous

None

10. Status of Prior Year Audit Findings/Recommendations

A review was performed on the prior year recommendations. Corrective action was taken on the prior year recommendations with the exception of the following:

That care is exercised in preparing the Application for State School Aid.