



**HOPEWELL VALLEY REGIONAL SCHOOL DISTRICT**

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

**JUNE 30, 2019**

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

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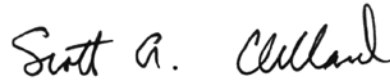
## Independent Auditors' Report

Honorable President and Members  
of the Board of Education  
Hopewell Valley Regional School District  
County of Mercer, New Jersey

We have audited, in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Hopewell Valley Regional School District, County of Mercer for the year ended June 30, 2019, and have issued our report thereon dated December 6, 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 and use of the Hopewell Valley Regional School District's management and Board members, and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.



Scott Clelland  
Licensed Public School Accountant  
No. 1049



WISS & COMPANY, LLP

December 6, 2019  
Livingston, New Jersey

**HOPEWELL VALLEY REGIONAL SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE**

**JUNE 30, 2019**

**Scope of Audit**

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

Insurance coverage was carried in the amounts as detailed on 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)**

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Robert Colavita	Business Administrator/Board Secretary	\$ 120,000
James Bartolomei	Treasurer of School Moneys	400,000

**Tuition Charges**

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were more (less) than estimated costs. The District made a proper adjustment to the billings to sending Districts for the increase (decrease) in per pupil costs in accordance with *N.J.A.C. 6A:23A-17.1(f)3*.

**Financial Planning, Accounting and Reporting**

**Examination of Claims**

An examination of claims paid during the period under review indicated no discrepancies with respect to signatures, certification or supporting documentation.

**Payroll Account**

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 benefit premium withholdings due to the general fund.

Payrolls were delivered to the treasurer of school monies with a warrant made to his order for the full amount of each payroll.

**HOPEWELL VALLEY REGIONAL SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE**

**JUNE 30, 2019**

Position Control Roster

An inquiry and subsequent review of the Position Control Roster did not identify and inconsistencies between the payroll records, employee benefit records and the general ledger accounts to where wages are posted.

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 and no exceptions were identified.

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

Our review of the financial and accounting records maintained by the Board Secretary did not identify any exceptions.

Treasurer's Records

No exceptions were noted during our review of the financial and accounting records maintained by the Treasurer.

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 Comprehensive Annual Financial Report (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.

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

Other Special Federal and/or State Projects

The District's special projects were approved as listed on Schedules A (K-3) and B (K-4) located in the CAFR.

**HOPEWELL VALLEY REGIONAL SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE**

**JUNE 30, 2019**

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 projects indicated no instances of noncompliance that are required to be reported in accordance with the Uniform Guidance or State Circular NJ OMB 15-08.

T.P.A.F. Reimbursement

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

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

The school district was not required to reimburse the state for the TPAF/FICA payments made by the State on-behalf of the school district as no employee's salaries were identified as being paid from federal funds.

Non-Public State Aid

Our review of Nonpublic State Aid completion reports disclosed no exceptions.

**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 (the Business Administrator is 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 currently \$19,000 for 2018-19.

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.

Based on the results of our examination, we 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 have been no advertising for bids in accordance with the provisions 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*.

**HOPEWELL VALLEY REGIONAL SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE**

**JUNE 30, 2019**

The following was identified during our testing:

Finding 2019-001

*Finding:*

The District purchased a fire alarm system as an emergency replacement and therefore did not require quotes or bids to be obtained. However, a subsequent Board resolution was not approved recognizing the declaration of an emergency purchase.

*Recommendation:*

We suggest that in the future, the District have all emergency declarations subsequently approved by Board resolution.

**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 SFA 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 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 Position (CAFR Schedule B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

**Student Body Activities**

During our review of the student activity funds, the following exception was noted:

Finding 2019-002

*Finding:*

Instances were identified where cash receipts received by schools were not promptly deposited pursuant to *N.J.A.C. 6A:23A-16.12* and deposits in transit related to Student Activity funds that have appeared on the bank reconciliations in excess of a year and were not cleared in a timely manner.

*Recommendation:*

We suggest that the Schools implement procedures to ensure cash receipts are deposited timely and deposits in transit clear the bank timely and reconciling items that are in excess of six months be investigated and cleared from the bank reconciliations.

**HOPEWELL VALLEY REGIONAL SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE**

**JUNE 30, 2019**

**Application for State School Aid**

Our 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. 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 as identified in the Schedule of Audited Enrollments, with minor differences.

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 2018-19 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with no exceptions as identified in the Schedule of Audited Enrollments. 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 testing, 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. 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 New Jersey Schools Development Authority (“NJSDA”) grant agreement for consistency with recording NJSDA revenue, transfer of local funds from the General Fund or from the capital reserve account and awarding of contracts for eligible facilities construction. No current year NJSDA activity was noted.

**Miscellaneous**

**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).



**HOPEWELL VALLEY REGIONAL SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE**

**JUNE 30, 2019**

**Other**

The District continued to make progress towards maximizing its participation in the Special Education Medicaid Initiative (SEMI) Program. Although the District was unable to reach ninety percent participation, the District adopted a corrective action plan to address the matter for the 2017-18 and 2018-19 fiscal years. Because the District obtained a waiver from the State not to participate for the 2019-20 fiscal year, we did not report as a finding during the 2019 audit.

**Follow-up on Prior Year's Findings**

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations including findings. Corrective action has been taken on all prior year findings.

There were no Office of Fiscal Accountability and Compliance ("OFAC") audit reports issued during the 2018-19 fiscal year.

**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.

**SCHEDULE OF AUDITED ENROLLMENTS**

**HOPEWELL VALLEY REGIONAL SCHOOL DISTRICT**  
**APPLICATION FOR STATE SCHOOL AID SUMMARY**  
**ENROLLMENT AS OF OCTOBER 15, 2018**

	<b>2019-2020 Application for State School Aid</b>						<b>Sample for Verification</b>						<b>Private Schools for Disabled</b>			
	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 Verifi- cation	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool	41		41					24		24						
Full Day Preschool																
Half Day Kindergarten																
Full Day Kindergarten	221		221					42		42						
One	190		190					49		49						
Two	210		210					47		47						
Three	200		200					42		42						
Four	229		229					50		50						
Five	250		250					42		42						
Six	216		216					214		214						
Seven	223		223					222		220		2				
Eight	232		232					229		229						
Nine	245		245					241		242		(1)				
Ten	240		240					239		239						
Eleven	210	3	210	3				209	3	209	3					
Twelve	240	10	240	10				240	10	238	10	2				
Post-Graduate																
Adult H.S. (15+CR.)																
Adult H.S. (1-14 CR.)																
Subtotal	2,947	13	2,947	13	-	-	1,890	13	1,887	13	3	-	-	-	-	-
Special Ed - Elementary	223		223					47		46		1	5	5	5	
Special Ed - Middle School	138		138					137		136		1	7	7	7	
Special Ed - High School	163	15	163	15				161	15	161	15		16	13	13	
Subtotal	524	15	524	15	-	-	345	15	343	15	2	-	28	25	25	-
Co. Voc. - Regular																
Co. Voc. Ft. Post Sec.																
Totals	3,471	28	3,471	28	-	-	2,235	28	2,230	28	5	-	28	25	25	-
Percentage Error					0.00%	0.00%					0.22%	0.00%				0.00%

**SCHEDULE OF AUDITED ENROLLMENTS**

**HOPEWELL VALLEY REGIONAL 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>		
	Reported on A.S.S.A. as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	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 Score and Register	Sample Errors
Half Day Preschool												
Full Day Preschool												
Half Day Kindergarten												
Full Day Kindergarten	3	3		1	1		1	1		1	1	
One	2	2		2	2		1	1		1	1	
Two	4	4		2	1	1						
Three	8	8		7	7							
Four	8	8		5	5							
Five	4	4		1	1							
Six	8	8		6	5	1						
Seven	5	5		1	1							
Eight	8	8		5	5							
Nine	8	8		6	5	1	1	1		1	1	
Ten	8	8		6	6		1	1		1	1	
Eleven	8	8		5	5							
Twelve	8	8		5	4	1	2	2		2	2	
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14 CR.)												
Subtotal	82	82	-	52	48	4	6	6	-	6	6	-
Special Ed - Elementary	17	17		11	11		1	1		1	1	
Special Ed - Middle	10	10		7	7							
Special Ed - High	17	17		15	15		1	1		1	1	
Subtotal	44	44	-	33	33	-	2	2	-	2	2	-
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Totals	126	126	-	85	81	4	8	8	-	8	8	-
Percentage Error			0.00%			4.71%			0.00%			0.00%

**Transportation**

	Reported on	Reported on	Errors	Tested	Verified	Errors		
	DRTRS by District	DRTRS by DOE/county					Reported	Recalculated
Reg. - Public Schools	1,616.0	1,616.0		196.0	196.0			
Reg -SpEd	262.0	262.0		31.0	31.0			
Transported - AIL	252.0	252.0		31.0	31.0			
Transported - Non-Public	74.0	74.0		9.0	9.0			
Special Ed Spec	141.0	141.0		17.0	17.0			
Totals	2,345.0	2,345.0	-	284.0	284.0	-		
Percentage Error			0.00%			0.00%		

Reg Avg.(Mileage) = Regular Including Grade PK students (Part A)  
Reg Avg.(Mileage) = Regular Excluding Grade PK students (Part B)  
Spec Avg. = Special Ed with Special Needs

Reported	Recalculated
4.6	4.6
4.6	4.6
8.4	8.4

**SCHEDULE OF AUDITED ENROLLMENTS**

**HOPEWELL VALLEY REGIONAL 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 A.S.S.A. 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>
Half Day Preschool						
Full Day Preschool						
Half Day Kindergarten						
Full Day Kindergarten	4	4		4	4	
One	3	3		1	1	
Two	3	3		1	1	
Three						
Four						
Five						
Six	2	2		2	1	
Seven						
Eight	1	1		1	1	
Nine	2	2		2	2	
Ten	1	1		1	1	
Eleven						
Twelve						
Post-Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14 CR.)						
Subtotal	<u>16</u>	<u>16</u>	<u>-</u>	<u>12</u>	<u>11</u>	<u>-</u>
Special Ed - Elementary	1	1		1	1	
Special Ed - Middle						
Special Ed - High	1	1		1	1	
Subtotal	<u>2</u>	<u>2</u>	<u>-</u>	<u>2</u>	<u>2</u>	<u>-</u>
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	<u>18</u>	<u>18</u>	<u>-</u>	<u>14</u>	<u>13</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**HOPEWELL VALLEY REGIONAL SCHOOL DISTRICT**

**EXCESS SURPLUS CALCULATION**

**JUNE 30, 2019**

**SECTION 1**

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

2018-19 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ 91,570,307	(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, medical, LTD & Social Security	\$ 11,913,107	(B2a)
Assets Acquired Under Capital Leases	\$ 494,670	(B2b)
Adjusted 2018-19 General Fund Expenditures [(B)-(B1s)-(B2s)]	\$ 79,162,530	(B3)
2% of Adjusted 2018-19 General Fund Expenditures [(B3) times .02]	\$ 1,583,251	(B4)
Enter Greater of (B4) or \$250,000	\$ 1,583,251	(B5)
Increased by: Allowable Adjustment*	\$ 719,208	(K)
Maximum Unassigned/Undesignated-Unreserved Fund Balance [(B5) + (K)]	\$ 2,302,459	(M)

This adjustment line (line (K) as detailed below) is to be utilized for Federal Impact Aid, Sale, Lease-back, Extraordinary Aid, Additional Nonpublic School Transportation Aid, Recognized current year School Bus Advertising Revenue and Family Crisis Transportation Aid, if applicable. Extraordinary Aid and Additional Nonpublic School Transportation Aid for 2018-19 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	\$ _____	(H)
Sale & Lease-back	\$ _____	(I)
Extraordinary Aid	\$ 646,128	(J1)
Additional Nonpublic School Transportation Aid	\$ 73,080	(J2)
Current Year School Bus Advertising Revenue Recognized	\$ _____	(J3)
Family Crisis Transportation Aid	\$ _____	(J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	\$ 719,208	(K)

**HOPEWELL VALLEY REGIONAL SCHOOL DISTRICT**

**EXCESS SURPLUS CALCULATION**

**JUNE 30, 2019**

**SECTION 2**

Total General Fund - Fund Balances at June 30, 2019	\$ 11,398,876 (C)
Decreased by:	
Year-end Encumbrances	\$ 1,161,228 (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ - (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ 1,404,659 (C3)
Other Restricted Fund Balances****	\$ 5,503,747 (C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$ 1,026,783 (C5)
Additional Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures July 1, 2019 - August 1, 2019 *****	\$ - (C6)
 Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]	 <u>\$ 2,302,459 (U1)</u>

**Detail of Other Restricted Fund Balance**

**Statutory restrictions:**

Approved unspent separate proposal	\$ -
Sale/lease-back reserve	\$ -
Capital reserve	\$ 5,413,159
Maintenance reserve	\$ 90,588
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 General Fund Reserve (Sections 8007 and 8008)	\$ -
Other state/government mandated reserve	\$ -
[Other Restricted Fund Balance not noted above]*****	\$ -
 Total Other Restricted Fund Balance	 <u>\$ 5,503,747 (C4)</u>

**SECTION 3**

Restricted Fund Balance - Excess Surplus *** [(U1)-(M)] IF NEGATIVE ENTER -0-	 <u>\$ 0 (E)</u>
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**Recapitulation of Excess Surplus as of June 30, 2019**

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ 1,404,659 (C3)
Reserved Excess Surplus *** [(E)]	\$ - (E)
 Total [(C3)+(E)]	 <u>\$ 1,404,659 (D)</u>

Line

\*\* This amount represents the June 30, 2018 Excess Surplus (C3 above) and must be included in the Audit Summary Line 90031.

\*\*\* Amounts must agree to the June 30, 2019 CAFR and must agree to Audit Summary Line 90030.

Amount for Other Restricted Fund Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by another type of government, such as the judicial branch of government, must have departmental approval. District requests should be submitted to the Division of Administration and Finance prior to September 30.

\*\*\*\*\* Increase in Assigned Fund Balance - Unreserved-Designated for Subsequent Year's expenditures July 1, 2019 to August 1, 2019 resulting from decrease in state aid after adoption of 2019-20 district budget.

**HOPEWELL VALLEY REGIONAL SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE**

**JUNE 30, 2019**

**Audit Recommendations Summary**

We suggest the following:

1. Administrative Practices and Procedures – None.
2. Financial Planning, Accounting and Reporting – None.
3. School Purchasing Programs –  
2019-001 - The District have all emergency declarations subsequently approved by Board resolution.
4. School Food Service – None.
5. Student Body Activities –  
2019-002 – The Schools implement procedures to ensure cash receipts at the schools are deposited timely and deposits in transit clear the bank timely and reconciling items that are in excess of six months be investigated and cleared from the bank reconciliations.
6. Application for State School Aid – None.
7. Pupil Transportation – None.
8. Facilities and Capital Assets – None.
9. Miscellaneous – None.
10. Status of Prior Year Audit Findings/Recommendations – All prior year findings have been corrected.