

**LEBANON BOROUGH SCHOOL DISTRICT**  
**AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE**  
**FINDINGS, FINANCIAL, COMPLIANCE AND PERFORMANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

# LEBANON BOROUGH SCHOOL DISTRICT

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Federal Identification Number 22-6002023



Certified Public Accountants, PC

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## Accountants' Report

Honorable President and Members  
of the Board of Education  
Lebanon Borough School District  
County of Hunterdon, 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 basic financial statements of the Lebanon Borough School District in the County of Hunterdon for the fiscal year ended June 30, 2019, and have issued our report thereon dated November 27, 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 Lebanon Borough School District 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.

A handwritten signature in black ink that reads "BKC, CPAs, PC".

**BKC, CPAs, PC**

A handwritten signature in black ink that reads "MH".

Michael Holk, CPA, PSA  
NO. 20CS00265600

November 27, 2019  
Flemington, New Jersey

**LEBANON BOROUGH SCHOOL DISTRICT**  
**June 30, 2019**

Scope of Audit

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

Property and fire insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the School District or Charter School or Renaissance School Project CAFR. Adequacy of insurance coverage is the responsibility of the Board of Education.

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

Surety bond coverage in force during the period was:

<u>Name of Employee</u>	<u>Position</u>	<u>Amount</u>
Patricia Duell	Board Secretary/Business Administrator	\$ 50,000
Cheryl Zarra	Treasurer of School Monies	145,000
Employees Blanket Bond		100,000

The Treasurer of School Monies was bonded in a surety bond in accordance with provisions of N.J.S.A 18A:17-32 within minimum limits of the schedule promulgated by the New Jersey State Board of Education.

Financial Planning, Accounting and Reporting

Examination of Claims

A review of claims paid during the period under review did not indicate any 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, the Board Secretary/Business Administrator, and the Chief School Administrator.

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

## LEBANON BOROUGH SCHOOL DISTRICT

June 30, 2019

### Employee Position Control Roster

A review of the Position Control Roster found no inconsistencies between the payroll records, employee benefit records (e.g., pension reports and health benefit coverage reports), the general ledger accounts to where wages are posted (administrative versus instruction), and the Position Control Roster.

### Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30, for goods not yet received or services not yet rendered, and it was determined that no blanket purchase orders were included in the balance of the reserves for encumbrances. Also, unpaid purchase orders included in the balance of accounts payable were reviewed for propriety and to determine that goods were received, and services were rendered, as of June 30.

### Classification of Expenditures

The coding of expenditures was evaluated 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.

A review of classification of expenditures during the period under review did not indicate any material discrepancies with respect to proper classification.

### Board Secretary's Records

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

### Treasurer or Reconciler of Accounts' Records

Our review of the records of the Treasurer did not disclose any exceptions.

### 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 Education Act as amended and reauthorized.

## LEBANON BOROUGH SCHOOL DISTRICT

June 30, 2019

### 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.

### TPAF Reimbursement

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

### TPAF Reimbursement to the State for Federal Salary Expenditures

No reimbursement is due to the State to reimburse for the TPAF/FICA payments made by the State on-behalf of the District. The District had no employees with applicable salaries identified as being paid from federal funds.

### Nonpublic State Aid

The District did not have any applicable expenditures relating to Nonpublic State Aid received during the fiscal year 2019. As a result, amounts received are reflected as due back to the State of New Jersey as of June 30, 2019.

### 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 therefor, 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 possesses a qualified purchasing agent certificate pursuant to Subsection B. of Section 9 of P.L.1971, c.198 (C.40A:11-9) 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."

**LEBANON BOROUGH SCHOOL DISTRICT**  
**June 30, 2019**

“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 the 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.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-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 therefor, except as is provided otherwise in this chapter or specifically by any other law”.

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 student transportation contracts under N.J.S.A. 18A:39-3 is \$19,000 for 2018-2019.

In accordance with N.J.S.A. 18A:18A-3A and N.J.A.C. 5:34-5 et. seq. the Board of Education has appointed a “Purchasing Agent”, enabling the District to award contracts equal to or above \$4,350 by soliciting competitive quotations and contracts equal to or above \$29,000 by bid.

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.

Our examination of the minutes indicated that contracts awarded included the following:

Contracted services	Substitute nursing services	Substitute teacher services
Feasibility study	Child study team consultants	

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. Expenditures were reviewed, however, to determine whether any clear-cut violations existed.

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 had been no advertising for bids in accordance with the provision of N.J.S.A. 18A:18A-4.

## LEBANON BOROUGH SCHOOL DISTRICT

June 30, 2019

### School Purchasing Programs (continued)

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

Purchases were also made through cooperative agreements for the following:

Secretarial services	Child study team consultants
Electricity generation	Transportation
Insurance coverage	Natural gas

### Unemployment Compensation Insurance Trust Fund

The Board has adopted the contributory method and is required to remit the entire employee withholding for unemployment compensation to the State of New Jersey. Any claims for unemployment are paid for by the State from those funds.

### Milk Service Fund

Our review of the records of the milk service fund did not disclose any exceptions.

### Student Body Activities

Our review of the records of the student activity funds did not disclose any exceptions.

### Application for State School Aid

We evaluated the information reported in the October 15, 2018 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 with minor exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

The District maintained workpapers on the prescribed State forms or their equivalent.

The District's written procedures appear to be adequate for the recording of student enrollment data.

### Pupil Transportation

The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

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



**LEBANON BOROUGH SCHOOL DISTRICT**  
**June 30, 2019**

Facilities and Capital Assets

Our review of facilities and capital assets did not disclose any exceptions.

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.

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

Follow-up on Prior Year Findings

Not Applicable

**LEBANON BOROUGH SCHOOL DISTRICT**  
**Application for State School Aid Summary**  
**Schedule of Audited Enrollments - Enrollment as of October 15, 2018**

	2019 - 2020 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	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 Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool Age 3	7	-	7	-	-	-	7	-	7	-	-	-	-	-	-	-
Full Day Preschool Age 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Preschool Age 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Preschool Age 4	4	-	4	-	-	-	4	-	4	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	14	-	14	-	-	-	14	-	14	-	-	-	-	-	-	-
One	16	-	16	-	-	-	16	-	16	-	-	-	-	-	-	-
Two	10	-	10	-	-	-	10	-	10	-	-	-	-	-	-	-
Three	7	-	8	-	(1)	-	8	-	8	-	-	-	-	-	-	-
Four	6	-	7	-	(1)	-	7	-	7	-	-	-	-	-	-	-
Five	13	-	14	-	(1)	-	14	-	14	-	-	-	-	-	-	-
Six	10	-	11	-	(1)	-	11	-	11	-	-	-	-	-	-	-
Seven	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Eight	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Eleven	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Twelve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult HS (15+CR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult HS (1-14CR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>87</u>	<u>-</u>	<u>91</u>	<u>-</u>	<u>(4)</u>	<u>-</u>	<u>91</u>	<u>-</u>	<u>91</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Education - Elementary	20	-	16	-	4	-	16	-	16	-	-	-	-	-	-	-
Special Education - Middle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Education - High School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>20</u>	<u>-</u>	<u>16</u>	<u>-</u>	<u>4</u>	<u>-</u>	<u>16</u>	<u>-</u>	<u>16</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
County Vocational - Regular	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Vocational - Full-Time Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	<u>107</u>	<u>-</u>	<u>107</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>107</u>	<u>-</u>	<u>107</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Percentage Error					<u>0.00%</u>	<u>0.00%</u>					<u>0.00%</u>	<u>0.00%</u>				<u>0.00%</u>

**LEBANON BOROUGH SCHOOL DISTRICT**  
**Application for State School Aid Summary**  
**Schedule of Audited Enrollments - Enrollment as of October 15, 2018 (continued)**

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on ASSA as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application & Register	Sample Errors	Reported on ASSA as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Test Score & Register	Sample Errors
Half Day Preschool Age 3	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Preschool Age 3	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Preschool Age 4	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Preschool Age 4	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	2	2	-	2	2	-	-	-	-	-	-	-
One	2	2	-	2	2	-	-	-	-	-	-	-
Two	-	-	-	-	-	-	-	-	-	-	-	-
Three	-	-	-	-	-	-	-	-	-	-	-	-
Four	1	1	-	1	1	-	-	-	-	-	-	-
Five	1	1	-	1	1	-	-	-	-	-	-	-
Six	1	1	-	1	1	-	-	-	-	-	-	-
Seven	-	-	-	-	-	-	-	-	-	-	-	-
Eight	-	-	-	-	-	-	-	-	-	-	-	-
Nine	-	-	-	-	-	-	-	-	-	-	-	-
Ten	-	-	-	-	-	-	-	-	-	-	-	-
Eleven	-	-	-	-	-	-	-	-	-	-	-	-
Twelve	-	-	-	-	-	-	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-
Adult HS (15+CR)	-	-	-	-	-	-	-	-	-	-	-	-
Adult HS (1-14CR)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>7</u>	<u>7</u>	-	<u>7</u>	<u>7</u>	-	-	-	-	-	-	-
Special Education - Elementary	-	-	-	-	-	-	-	-	-	-	-	-
Special Education - Middle	-	-	-	-	-	-	-	-	-	-	-	-
Special Education - High School	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>-</u>	<u>-</u>	-	<u>-</u>	<u>-</u>	-	-	-	-	-	-	-
County Vocational - Regular	-	-	-	-	-	-	-	-	-	-	-	-
Cty Vocational - F/T Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-
Totals	<u>7</u>	<u>7</u>	-	<u>7</u>	<u>7</u>	-	-	-	-	-	-	-
Percentage			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>

**LEBANON BOROUGH SCHOOL DISTRICT**  
**Application for State School Aid Summary**  
**Schedule of Audited Enrollments - Enrollment as of October 15, 2018 (continued)**

	Resident LEP Not Low Income			Sample for Verification		
	Reported on ASSA as Not Low Income	Reported on Workpapers as Not Low Income	Errors	Sample Selected from Workpapers	Verified to Application & Register	Sample Errors
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Percentage			<u>0.00%</u>			<u>0.00%</u>

	Transportation					
	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Tested	Verified	Sample Errors
Regular & special education without special needs in-district	1	1		1	1	
Public	25	25	-	25	25	-
Non-public	5	5	-	5	5	-
Aid-in-lieu non-public	3	3	-	3	3	-
Special education with special needs & out of district special education without special needs						
Out of district public without special needs	1	1	-	1	1	-
	<u>35</u>	<u>35</u>	<u>-</u>	<u>35</u>	<u>35</u>	<u>-</u>
Percentage			<u>0.00%</u>			<u>0.00%</u>

**LEBANON BOROUGH SCHOOL DISTRICT**  
**Excess Surplus Calculation**

**SECTION 1**

2% Calculation of Excess Surplus

2018 - 2019 Total General Fund Expenditures Per the CAFR, Exhibit C-1	\$ 3,310,133	(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 Pre-K Regular	-	(B1c)	
Transfer from General Fund to SRF for Pre-K Inclusion	-	(B1d)	
Transfer to Unemployment Compensation Fund	-	(B1e)	
Decreased by:			
On-Behalf TPAF Pension & Social Security	338,583	(B2a)	
Assets Acquired Under Capital Leases	-	(B2b)	
	<u>                    </u>		
Adjusted 2018 - 2019 General Fund Expenditures [(B)+(B1s)-(B2s)]	<u>\$ 2,971,550</u>	(B3)	
2% of Adjusted 2018 - 2019 General Fund Expenditures [(B3) Times .02]	\$ 59,431	(B4)	
Enter Greater of (B4) or \$250,000	250,000	(B5)	
Increased by: Allowable Adjustment	<u>15,901</u>	(K)	
Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]			<u>\$ 265,901 (M)</u>

**SECTION 2**

Total General Fund - Fund Balances @ 06/30/2019 (Per CAFR Budgetary Comparison Schedule C-1)	\$ 847,892	(C)	
Decreased by:			
Year-end Encumbrances	27,183	(C1)	
Legally Restricted - Designated for Subsequent Year's Expenditures	-	(C2)	
Legally Restricted - Excess Surplus-Designated for Subsequent Year's Expenditures	-	(C3)	
Other Restricted Fund Balances	570,709	(C4)	
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	<u>                    </u>	(C5)	
Total Unreserved/Undesignated Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]			<u>\$ 250,000 (U)</u>

**LEBANON BOROUGH SCHOOL DISTRICT**  
**Excess Surplus Calculation (continued)**

**SECTION 3**

Restricted Fund Balance - Excess Surplus [(U)-(M)] if Negative Enter -0- \$            - (E)

Recapitulation of Excess Surplus as of June 30, 2019

Restricted Excess Surplus-Designated for Subsequent Year's Expenditures \$ - (C3)  
 Restricted Excess Surplus            - (E)

Total [(C3) + (E)]            \$ - (D)

Detail of Allowable Adjustments

Impact Aid	\$ -	(H)
Sale and Lease Back	-	(I)
Extraordinary Aid	13,581	(J1)
Additional Nonpublic Transportation Aid	2,320	(J2)
Other	<u>          </u> -	(J3)
 Total Adjustments	 <u>          </u> \$ 15,901	 (K)

Detail of Other Restricted Fund Balance

Approved Unspent Separate Proposal	\$ -	
Sale/Lease - Back Reserve	-	
Capital Reserve	218,393	
Maintenance Reserve	76,630	
Tuition Reserve	147,524	
Emergency Reserve	128,162	
Other Restricted Fund Balance not Noted Above	<u>          </u> -	
 Total Other Restricted Fund Balance	 <u>          </u> \$ 570,709	 (C4)

*BKC, CPAs, PC*

**BKC, CPAs, PC**

*MU*

Michael Holk, CPA, PSA  
 NO. 20CS00265600

**LEBANON BOROUGH SCHOOL DISTRICT**  
**June 30, 2019**

\* \* \* \* \*

Acknowledgment

Should any questions arise as to our comments, please do not hesitate to call us.

We desire to express our appreciation for the assistance and courtesies rendered by the school officials and employees during the course of the examination.



**BKC, CPAs, PC**



Michael Holk, CPA, PSA  
No. 20CS00265600

**LEBANON BOROUGH SCHOOL DISTRICT**  
**June 30, 2019**

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning Accounting and Reporting

None

3. School Purchasing Programs

None

4. School Food Service

None

5. Student Body Activities

None

6. Application for State School Aid

None

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

9. Miscellaneous

None

10. Status of Prior Year Audit Findings/Recommendations

None