

**NORTH BERGEN BOARD OF EDUCATION
INDEPENDENT AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE
JUNE 30, 2019**

**NORTH BERGEN BOARD OF EDUCATION
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- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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Honorable President and Members
of the Board of Education
North Bergen Board of Education
North Bergen, 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 North Bergen Board of Education as of and for the fiscal year ended June 30, 2019, and have issued our report thereon dated December 18, 2019.

As part of our audit, we performed procedures required by the Office of School Finance, Department of Education, State of New Jersey and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended solely for the information and use of management, the Board of Trustees, others within the District and the New Jersey State Department of Education. However, this report is a matter of public record and its distribution is not limited.

LERCH, VINCI & HIGGINS, LLP
Certified Public Accountants
Public School Accountants

Gary J. Vinci
Public School Accountant
PSA Number CS00829

Fair Lawn, New Jersey
December 18, 2019

**NORTH BERGEN BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Scope of Audit

The audit covered the financial transactions of the Board Secretary and Treasurer of School Moneys, the activities of the Board of Education, the records of the various funds under the auspices of the Board of Education.

Administrative Practices and Procedures

Insurance

Fire Insurance coverage was carried in the amounts as detailed on Exhibit J-20, "Schedule of Insurance", as reported in the District's Comprehensive Annual Financial Report (the "CAFR").

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Hugo Cabrera	Board Secretary	\$150,000
Steven Somick	School Business Administrator	150,000
Thomas Tango	Treasurer of School Monies	500,000

There is a Public Employees' Faithful Performance Blanket Position Bond covering all other employees with multiple coverage of \$100,000.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The Board made a proper adjustment to the billings to sending Districts for the adjustment in per pupil costs in accordance with N.J.A.C. 6:A:23.3(f)3.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period under review did not reveal any material discrepancies with respect to signature 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 payroll taxes were also deposited in the Payroll Account.

All payrolls tested were certified by the President of the Board, the Board Secretary and the Chief School Administrator.

Salary withholdings tested were promptly remitted to the proper agencies including employee health benefits contribution withholdings due to the General Fund. The School Business Administrator completed and filed the required Certification of Compliance with Federal and State Law respecting the reporting of compensation of certain employees.

Finding – The health benefit opt-out payments are being made at twenty-five percent of the Chapter 78 contribution up to the maximum of \$5,000. The correct calculation is twenty-five percent of the net premium up to a maximum of \$5,000.

Recommendation – The District calculate the payment to employees who are opting out of health benefits in accordance with Chapter 78 P.L. 2011.

**NORTH BERGEN BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Financial Planning, Accounting and Reporting (Continued)

Payroll Account (Continued)

The District maintains a personnel tracking and accounting (Position Control) system.

Unemployment Compensation

The District has elected the reimbursement method for unemployment compensation. Under this method, a portion of the quarterly worker contribution is to be deposited into the District's unemployment insurance trust fund and be used to pay invoices received from the State for unemployment claims.

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 tested for proper classification in accordance with N.J.A.C. 6A:23-2.2(g) 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, our sample selection specifically targeted administrative coding, classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-2.4.

Board Secretary's Records

The prescribed contractual order system was followed.

Acknowledgment of the Board's receipt of the Board Secretary's and Treasurer's monthly financial reports was included in the minutes.

Finding – The District maintains a transportation bank account to process aid in lieu payment checks. At June 30, 2019, the District's transportation bank account had a cash balance of \$4,930. In addition, checks totaling approximately \$50 thousand have been outstanding for an extended period of time. This account balance was not recorded in the District's financial reports and was not included in the Board Secretary's report or Treasurer's cash report.

Recommendation – The transportation account transactions be included in the District's monthly financial reports and the excess cash balance be refunded to the Board's General Account.

**NORTH BERGEN BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Financial Planning, Accounting and Reporting (Continued)

Treasurer's Records

The Treasurer performed all cash reconciliations as required.

The Treasurer's records were in agreement with the records of the Board Secretary.

The Treasurer's cash balances were in agreement with the reconciled cash balances as determined during the audit.

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 projects under Title I, II, III, and IV of the Elementary and Secondary Education Act (E.S.E.A.), as amended and reauthorized.

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.

Other Special Federal and/or State Projects

The District's Special Projects were approved as listed on Exhibits K-3 and K-4 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.

Teacher's Pension and Annuity Fund (TPAF)

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.

The amount of expenditures charged to the current year's Final Reports for all federal awards for the school district to reimburse the State for the TPAF/Social Security 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.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

The bid thresholds in accordance with N.J.S.A. 18A:18A-23 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 currently \$19,000. The Board has designated the School Business Administrator as the qualified purchasing agent.

The Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the Board Attorney's opinion should be sought before a commitment is made.

**NORTH BERGEN BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School Purchasing Programs (Continued)

Contracts and Agreements Requiring Advertisement for Bids (Continued)

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

The results of our examination indicated that no individual payments, contracts, or agreements were made "for the performance of any work or the furnishing or hiring of any materials or supplies," in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of N.J.S.A. 18A:18A-4.

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

The system of records did not provide for an accumulation of purchases for which the school board used contracts entered into by the State Department of Purchase and Property pursuant to Ch. 114, P.L. 1977, therefore, the extent of such purchases could not reasonably be ascertained. Our examination did reveal, however, that purchases were made through the use of State contracts.

Food Service Fund

The financial transactions and statistical records of the school food services were reviewed. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposit.

The district utilizes a food service management company NuWay Concessionaries and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34 and 19-1 through 19-4.1. Provisions of the contract were reviewed. The contract includes a provision which guarantees that the food service program will have a minimum profit of \$80,000. The operating results provision has been met.

Expenditures were separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified. Inventory records on food supply items were currently maintained and properly applied in determining the cost of food and supplies used.

The cash disbursements records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service fund.

Finding – The June 30, 2019 net cash resources exceeded the three month average of food service expenses.

Recommendation – The District review the operations of its Food Service Enterprise Fund to ensure that the net cash resources do not exceed the three month average expenses.

The number of meals claimed for reimbursement was compared to meal count records. As part of the claims process, the district completed edit check worksheets. Reimbursement claims were submitted/certified in a timely manner.

Finding – Our audit of the FSMC operating statement revealed that the meals claimed for which the District's administration fee is based did not agree with the meals claimed for reimbursement submitted to the Department of Agriculture.

Recommendation – The District review the FSMC operating statement on a monthly basis to ensure that the meals claimed for reimbursement agree with the reimbursement requests submitted to the Department of Agriculture.

**NORTH BERGEN BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Food Service Fund (Continued)

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served was compared to the number of valid applications or to the list of directly certified students on file, times the number of operating days, on a school-by-school basis. The free and reduced price meal and milk policy was reviewed for uniform administration throughout the school system. The required verification procedures for free and reduced price applications were completed and available for review.

U.S.D.A. commodities were received and an inventory was maintained on a first-in, first-out basis.

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

The District's FSMC did provide the USDA mandated Non-Program Food Revenue tool.

Exhibits reflecting Child Nutrition Program operations are included on Exhibits B-4, B-5 and B-6 of the District's CAFR.

Student Body Activities

The Board has a policy which clearly established the regulation of student activity and athletic account funds.

Finding – Our audit of Student Body Activities and Athletic account funds revealed that the balances of individual clubs and activities in the High School account is not in agreement with the reconciled cash balance in the account.

Recommendation – It is recommended that account balances in the High School Activity account be reviewed and in agreement with the monthly bank reconciliations.

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 disabled, low-income and limited English proficient. We also performed a review of the District procedures related to its completion. The information on the A.S.S.A. was compared to District workpapers with immaterial exceptions noted. The information on the workpapers was verified with minor exceptions noted. The results of our procedures are presented in the Schedule of Audited Enrollments.

The District maintain 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 2018-2019 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Report with immaterial exceptions noted. 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 School Development Authority (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.

**NORTH BERGEN BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Miscellaneous

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 submitted 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

In accordance with government auditing standards, our procedures included a review of all prior year findings.

Suggestions to Management

- Outstanding checks and other reconciling items on the District's bank reconciliations be reviewed and cleared of record. In addition, old class accounts in the High School activity account should be reviewed and cleared of record.
- Interfund balances at June 30, 2019 should be cleared of record.

**NORTH BERGEN BOARD OF EDUCATION
FOOD SERVICE FUND
NUMBER OF MEALS
FOOD SERVICE ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

THIS SCHEDULE IS NOT APPLICABLE

**NORTH BERGEN BOARD OF EDUCATION
CALCULATION OF NET CASH RESOURCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

THIS SCHEDULE IS NOT APPLICABLE

**NORTH BERGEN BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2018
SCHEDULE OF AUDITED ENROLLMENTS**

	2018-2019 Application for State School Aid						Sample for Verification						Private Schools for Disabled				
	Reported on		Reported on		Errors		Sample		Verified per		Errors per		Reported on	Sample	Sample	Sample	
	A.S.S.A.		Workpapers				Selected from		Register		Registers		A.S.S.A. as	from			
	On Roll		On Roll		Full		On Roll		On Roll		On Roll		Private	Work-	Verified	Errors	
Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Schools	papers				
Half Day Preschool 4 yrs	185		185					185		185							
Full Day Kindergarten	396		396					14		14							
Grade 1	421		421					113		113							
Grade 2	461		461					64		64							
Grade 3	470		470					30		30							
Grade 4	483		483					65		65							
Grade 5	477		477					107		107							
Grade 6	464		464					67		67							
Grade 7	518		518					66		66							
Grade 8	463		463					54		54							
Grade 9	545		545					545		545							
Grade 10	496		496					496		496							
Grade 11	490		490					490		490							
Grade 12	478		478					478		478							
Subtotal	6,347	-	6,347	-	-	-	-	2,774	-	2,774	-	-	-	-	-	-	
Special Ed - Elementary	524		524					56		56			7	6	6		
Special Ed - Middle	257		257					46		46			9	8	8		
Special Ed - High	368		368					368		368			23	20	20		
Subtotal	1,149	-	1,149	-	-	-	-	470	-	470	-	-	-	39	34	34	-
Totals	7,496	-	7,496	-	-	-	-	3,244	-	3,244	-	-	-	39	34	34	-
Percentage Error					0.00%	0.00%											0.00%

**NORTH BERGEN BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2018
SCHEDULE OF AUDITED ENROLLMENTS**

	Resident Low Income			Sample for Verification			Resident LEP Free/Low Income			Sample for Verification		
	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 Application and Register	Errors
	Full Day Kindergarten	295	295		5	5		59	59		6	6
Grade 1	316	316		5	5		52	52		5	5	
Grade 2	335	335		5	5		46	46		5	5	
Grade 3	323	323		4	4		36	36		4	4	
Grade 4	346	346		5	5		45	45		5	5	
Grade 5	325	326	(1)	5	5		39	37	2	4	4	
Grade 6	304	304		5	5		32	32		3	3	
Grade 7	298	299	(1)	5	5		44	44		5	5	
Grade 8	276	276		4	4		46	46		5	5	
Grade 9	289	287	2	5	5		46	46		6	6	
Grade 10	248	248		4	4		31	31		5	5	
Grade 11	258	258		4	4		30	30		4	4	
Grade 12	246	246		4	4		38	38		4	4	
Subtotal	<u>3,859</u>	<u>3,859</u>	<u>-</u>	<u>60</u>	<u>60</u>	<u>-</u>	<u>544</u>	<u>542</u>	<u>2</u>	<u>61</u>	<u>61</u>	<u>-</u>
Special Ed - Elementary	337	335	2	5	5		15	14	1	1	1	
Special Ed - Middle	174	174		3	3		8	8		1	1	
Special Ed - High	226	223	3	4	4		4	4		1	1	
Subtotal	<u>737</u>	<u>732</u>	<u>5</u>	<u>12</u>	<u>12</u>	<u>-</u>	<u>27</u>	<u>26</u>	<u>1</u>	<u>3</u>	<u>3</u>	<u>-</u>
Totals	<u>4,596</u>	<u>4,591</u>	<u>5</u>	<u>72</u>	<u>72</u>	<u>-</u>	<u>571</u>	<u>568</u>	<u>3</u>	<u>64</u>	<u>64</u>	<u>-</u>
Percentage Error		<u>0.11%</u>			<u>0.00%</u>			<u>0.53%</u>			<u>0.00%</u>	

	Transportation					
	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Tested	Verified	Errors
	Reg. - Public Schools	766	766		153.0	153.0
Special Ed. - Public	169	169		34.0	34.0	
Special Needs - Public	79	79		16.0	16.0	
	<u>1,014</u>	<u>1,014</u>	<u>-</u>	<u>203.0</u>	<u>203.0</u>	<u>-</u>
Percentage Error		<u>0.00%</u>			<u>0.00%</u>	

**NORTH BERGEN BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2018
SCHEDULE OF AUDITED ENROLLMENTS**

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.S.S.A as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected from Worpapers	Sample Verified to Register	Errors
Full Day Kindergarten	6.0	6.0		3.0	3.0	
Grade 1	5.0	5.0		2.0	2.0	
Grade 2	10.0	10.0		4.0	4.0	
Grade 3	3.0	3.0		1.0	1.0	
Grade 4	5.0	5.0		2.0	2.0	
Grade 5	4.0	4.0		2.0	2.0	
Grade 6	3.0	3.0		1.0	1.0	
Grade 7	9.0	9.0		4.0	4.0	
Grade 8	7.0	7.0		3.0	3.0	
Grade 9	10.0	10.0		4.0	4.0	
Grade 10	15.0	15.0		7.0	7.0	
Grade 11	14.0	16.0	(2.0)	7.0	7.0	
Grade 12	14.0	15.0	(1.0)	7.0	7.0	
Subtotal	105.0	108.0	(3.0)	47.0	47.0	-
Special Ed - Elementary	2.0	2.0	-	1.0	1.0	
Special Ed - Middle						
Special Ed - High	2.0	2.0	-	1.0	1.0	
Subtotal	4.0	4.0	-	2.0	2.0	-
Total	109.0	112.0	(3.0)	49.0	49.0	-
Percentage Error			-2.75%			0.00%

**NORTH BERGEN BOARD OF EDUCATION
CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

2018-2019 Total General Fund Expenditures		\$ 133,767,464
Increased by:		
Transfer from Capital Reserve to Capital Projects		<u>4,958,000</u>
		138,725,464
Decreased by:		
On-Behalf TPAF Pension & Social Security		<u>(19,565,524)</u>
Adjusted 2018-2019 General Fund Expenditures		<u>\$ 119,159,940</u>
2% of Adjusted 2018-2019 General Fund Expenditures		\$ 2,383,199
Increased by:		
Allowable Adjustments		<u>312,962</u>
Maximum Unassigned Fund Balance		\$ 2,696,161
Total General Fund - Fund Balance at June 30, 2019 (Budgetary Basis)		\$ 23,966,127
Decreased by:		
Encumbrances	\$ 3,201,490	
Capital Reserve	8,655,216	
Maintenance Reserve	1,300,000	
Emergency Reserve	598,500	
Excess Surplus Designated for Subsequent Year's Budget	1,104,475	
Designated for Subsequent Year's Budget	4,903,089	
Nonspendable - Prepaids	<u>398,500</u>	
		<u>20,161,270</u>
Total Unassigned Fund Balance		<u>3,804,857</u>
Excess Surplus, June 30, 2019		<u>\$ 1,108,696</u>
 <u>Analysis of Excess Surplus</u>		
Excess Surplus Designed for Subsequent Year's Budget		\$ 1,104,475
Excess Surplus		<u>1,108,696</u>
		<u>\$ 2,213,171</u>
Allowable Adjustments		
Unbudgeted Extraordinary Aid		\$ 219,582
Non Public Transportation Aid		<u>93,380</u>
		<u>\$ 312,962</u>

**NORTH BERGEN BOARD OF EDUCATION
RECOMMENDATIONS**

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

It is recommended that:

- * 1. The District calculate the payment to employees who are opting out of health benefits in accordance with Chapter 78 P.L. 2011.
- * 2. The transportation account transactions be included in the District's monthly financial reports and the excess cash balance be refunded to the Board's General Account.

III. School Purchasing Program

There are none.

IV. School Food Services

It is recommended that:

- * 1. The District review the operations of its Food Service Enterprise Fund to ensure that the net cash resources do not exceed the three months average expenses.
- * 2. The District review the FSMC operating statement on a monthly basis to ensure that the meals claimed for reimbursement agree with the reimbursement requests submitted to the Department of Agriculture.

V. Student Body Activities

- * It is recommended that account balances in the High School Activity account be reviewed and in agreement with the monthly bank reconciliations.

VI. Application for State School Aid

There are none.

VII. Pupil Transportation

There are none.

VIII. Facilities and Capital Assets

There are none.

IX. Miscellaneous

There are none.

**NORTH BERGEN BOARD OF EDUCATION
RECOMMENDATIONS**

X. Status of Prior Years' Audit Findings/Recommendations

A review was performed on all prior years' recommendations and corrective action was taken on all prior year recommendations, except those denoted with an asterisk (*).

ACKNOWLEDGEMENT

We received the complete cooperation of all the officials of the school District and we greatly appreciate the courtesies extended to us.

Respectfully submitted,
LERCH, VINCI & HIGGINS, LLP



Gary J. Vinci
Certified Public Accountant
Public School Accountant