TOWN OF WEST NEW YORK SCHOOL DISTRICT

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

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

TOWN OF WEST NEW YORK SCHOOL DISTRICT
AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE
TABLE OF CONTENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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

Robert A. Gironda, CPA
Robert G. Doria, CPA (N.J. & N.Y.)
Frederick J. Tomkins, CPA, RMA
Matthew A. Donohue, CPA

310 Broadway
Bayonne, NJ 07002
(201) 437-9000
Fax: (201) 437-1432
E-Mail: dgd@dgdcpas.com

Linda P. Kish, CPA, RMA
Mark W. Bednarz, CPA, RMA
Jason R. Gironda, CPA
Mauricio Canto, CPA, RMA

REPORT OF INDEPENDENT AUDITOR'S

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

We have audited, in accordance with generally accepted audit standards and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Town of West New York School District in the County of Hudson for the year ended June 30, 2019, and have issued our report thereon dated December 18, 2019.

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

This report is intended for the information of the Town of West New York School District's management, and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Mauricio Canto

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

Donohue, Gironda, Doria & Tomkins LLC

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

Bayonne, New Jersey
December 18, 2019

SCOPE OF AUDIT

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

ADMINISTRATIVE PRACTICES AND PROCEDURES

Insurance

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

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

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

Name	Position	Amount
Dean Austin	School Business Administrator/ Board Secretary	$455,000
George A. Spina	Treasurer	$445,000

FINANCIAL PLANNING, ACCOUNTING AND REPORTING

Examination of Claims

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

Payroll Account and Position Control Roster

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

FINANCIAL PLANNING, ACCOUNTING AND REPORTING (Continued)

Payroll Account and Position Control Roster (Continued)

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

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

Reserve for Encumbrances and Accounts Payable

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

Travel

No exceptions were noted.

Classification of Expenditures

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

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

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

Board Secretary's Records/Business Administrator

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

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

The E.S.E.A. financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the projects under Titles I and VI of the Elementary and Secondary School Education Act as amended and reauthorized.

FINANCIAL PLANNING, ACCOUNTING AND REPORTING (Continued)

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.

T.P.A.F. Reimbursement

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

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

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

SCHOOL PURCHASING PROGRAMS

Contracts and Agreements Requiring Advertisement for Bids

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

The District 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.

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 goods or service, the results of such an accumulation could not reasonably be ascertained. Disbursements 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.

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

SCHOOL FOOD SERVICES

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

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

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

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

STUDENT BODY ACTIVITIES

Overall, cash receipts and disbursements records for the schools were maintained in satisfactory condition.

APPLICATION FOR STATE SCHOOL AID

Our audit procedures included a test of 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 without exception. The information that was included on the workpapers was verified. The results of our procedures are presented in the Schedule of Audited Enrollments.

The District maintained workpapers on the prescribed state forms or their equivalent. The District has adequate written procedures for the recording of student enrollment data.

PUPIL TRANSPORTATION

Our audit procedures included a test of on roll status reported in the 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 some exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

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

FACILITIES AND CAPITAL ASSETS

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

TESTING FOR LEAD OF ALL DRINKING WATER IN EDUCATIONAL FACILITIES

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

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

OTHER SUGGESTIONS TO MANAGEMENT

New Jersey Earned Sick Leave Law

The New Jersey Earned Sick Leave Law was effective October 29, 2018. This law allows employees to accrue 1 hour of earned sick leave for every 30 hours worked, up to 40 hours each calendar year. We suggest that Districts perform a review each year to determine if there are any employees not previously eligible to receive earned sick leave who are now entitled to under this law and that adequate records are maintained for the accrual of the earned sick leave.

Governmental Accounting Standards Board (GASB) Statements

The next GASB Statement which will have an impact on the District's financial statements is GASB Statement No. 84, Fiduciary Activities, which is effective for the fiscal year ended June 30, 2020. This Statement establishes criteria for identifying fiduciary activities. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. The Statement will likely have an impact on the financial statement presentation of the Payroll Agency Fund and may have an impact on the presentation of the Student Activities Agency Fund and Trust Funds such as the Unemployment Compensation Trust and Flexible Spending Trust.

FOLLOW-UP ON PRIOR YEAR FINDINGS

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations including findings. This section is not applicable because there were no prior year findings.

ACKNOWLEDGMENT

We received the complete cooperation of all the officials of the School District and we greatly appreciate the courtesies extended to the members of the audit team.

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

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

Bayonne, New Jersey
December 18, 2019

TOWN OF WEST NEW YORK SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2018

SCHEDULE OF AUDITED ENROLLMENTS

	2018-2019 Application for State School Aid						Sample of 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 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				
Full Day Preschool	427	-	427	-	-	-	427	-	427	-	-	-	-	-	-	-
Full Day Kindergarten	534	-	534	-	-	-	534	-	534	-	-	-	-	-	-	-
First	568	-	568	-	-	-	568	-	568	-	-	-	-	-	-	-
Second	533	-	533	-	-	-	533	-	533	-	-	-	-	-	-	-
Third	542	-	542	-	-	-	542	-	542	-	-	-	-	-	-	-
Fourth	524	-	524	-	-	-	524	-	524	-	-	-	-	-	-	-
Fifth	502	-	502	-	-	-	502	-	502	-	-	-	-	-	-	-
Sixth	508	-	508	-	-	-	508	-	508	-	-	-	-	-	-	-
Seventh	436	-	436	-	-	-	436	-	436	-	-	-	-	-	-	-
Eighth	461	-	461	-	-	-	461	-	461	-	-	-	-	-	-	-
Ninth	503	-	503	-	-	-	503	-	503	-	-	-	-	-	-	-
Tenth	445	-	445	-	-	-	445	-	445	-	-	-	-	-	-	-
Eleventh	419	-	419	-	-	-	419	-	419	-	-	-	-	-	-	-
Twelfth	397	-	397	-	-	-	397	-	397	-	-	-	-	-	-	-
Subtotal	6,799	-	6,799	-	-	-	6,799	-	6,799	-	-	-	-	-	-	-
Special Ed - Elementary	452	-	452	-	-	-	452	-	452	-	-	-	30	26	26	-
Special Ed - Middle School	262	-	262	-	-	-	262	-	262	-	-	-	12	11	11	-
Special Ed - High School	270	-	270	-	-	-	270	-	270	-	-	-	29	21	21	-
Subtotal	984	-	984	-	-	-	984	-	984	-	-	-	71	58	58	-
TOTALS	7,783	-	7,783	-	-	-	7,783	-	7,783	-	-	-	71	58	58	-
Percentage Error					0.00%	0.00%					0.00%	0.00%				0.00%

TOWN OF WEST NEW YORK SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2018

SCHEDULE OF AUDITED ENROLLMENTS

	Resident Low Income			Sample for Verification			Resident LEP 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 Score and Register	Sample Errors
Full Day Preschool			-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	433	433	-	25	25	-	85	85	-	20	20	-
First	498	498	-	25	25	-	70	70	-	20	20	-
Second	462	462	-	20	20	-	58	58	-	15	15	-
Third	481	481	-	20	20	-	57	57	-	15	15	-
Fourth	455	455	-	14	14	-	44	44	-	9	9	-
Fifth	438	438	-	15	15	-	37	37	-	10	10	-
Sixth	456	456	-	17	17	-	40	40	-	12	12	-
Seventh	378	378	-	23	23	-	52	52	-	18	18	-
Eighth	397	397	-	23	23	-	51	51	-	18	18	-
Ninth	410	410	-	27	27	-	71	71	-	22	22	-
Tenth	376	376	-	23	23	-	72	72	-	18	18	-
Eleventh	343	343	-	25	25	-	71	71	-	20	20	-
Twelfth	313	313	-	23	23	-	68	68	-	18	18	-
Subtotal	5,440	5,440	-	280	280	-	776	776	-	215	215	-
Special Ed - Elementary	433	433	-	14	14	-	21	21	-	9	9	-
Special Ed - Middle School	242	242	-	8	8	-	3	3	-	3	3	-
Special Ed - High School	246	246	-	10	10	-	10	10	-	5	5	-
Subtotal	921	921	-	32	32	-	34	34	-	17	17	-
TOTALS	6,361	6,361	-	312	312	-	810	810	-	232	232	-
Percentage Error			0.00%			0.00%			0.00%			0.00%

	Transportation					
	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools, Col. 1	8	8	-	8	8	-
Reg. - SpEd., Col. 4	132	132	-	132	132	-
SpEd., Col. 6	261	261	-	261	261	-
Courtesy Student	5	5	-	5	5	-
TOTALS	406	406	-	406	406	-
Perecentage Error			0.00%			0.00%

	Reported	Recalculated
Reg Avg.(Mileage) = Regular Including Grade PK	1.1	1.2
Reg Avg.(Mileage) = Regular Excluding Grade PK	1.1	1.2
Spec Avg. = Special Ed with Special Needs	6.8	6.8

TOWN OF WEST NEW YORK SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
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 Workpapers	Verified to Application and Register	Sample Errors
Full Day Kindergarten	17	17	-	9	9	-
First	13	13	-	6	6	-
Second	8	8	-	8	8	-
Third	9	9	-	9	9	-
Fourth	12	12	-	8	8	-
Fifth	4	4	-	4	4	-
Sixth	9	9	-	9	9	-
Seventh	12	12	-	8	8	-
Eighth	10	10	-	6	6	-
Ninth	37	37	-	19	19	-
Tenth	20	20	-	12	12	-
Eleventh	16	16	-	8	8	-
Twelfth	17	17	-	8	8	-
Subtotal	184	184	-	114	114	-
Special Ed - Elementary	2	2	-	-	-	-
Special Ed - Middle School	-	-	-	-	-	-
Special Ed - High School	2	2	-	2	2	-
Subtotal	4	4	-	2	2	-
TOTALS	188	188	-	116	116	-
Percentage Error			0.00%			0.00%

TOWN OF WEST NEW YORK SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SECTION 1

Calculation A: 2 Percent Excess Surplus

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

2018-2019 Total General Fund Expenditures Reported on Exhibit C-1	$ 140,085,802	(A)		
Increased by Applicable Operating Transfers:				
Transfer from Capital Outlay to Capital Projects	-	(A1a)		
Transfer from Reserve to Capital Projects	-	(A1a)		
Transfer from G/F to SRF for Preschool - Regular	-	(A1a)		
Transfer from G/F to SRF for Preschool - Inclusion	719,313	(A1a)		
Less:				
Expenditures Allocated to Restricted Federal Resources as Reported on Exhibit D-2	(4,289,474)	(A1b)		
2018-19 Adjusted General Fund & Other State Expenditures [(A) - (A1a)-(A1b)]			$ 136,515,641	(A2)
Decreased by:				
On-Behalf TPAF Pension & Social Security			$ (19,471,750)	(A3)
Assets Acquired Under Capital Leases:				
General Fund 10 Assets Acquired Under Capital Leases reported on Exhibit C-1a	$ -	(A4)		
Add:				
General Fund & State Resources Portion of Fund 15				
Assets Acquired Under Capital Leases:				
Assets Acquired Under Capital Leases in Fund 15 reported on Exhibit C-1a	-	(A5)		
Combined General Fund Contribution & State Resources % of Fund 15 Resources Reported on Exhibit D-2	93.95%	(A6)		
General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases [(A5) x (A6)]	-	(A7)		
Total Assets Acquired Under Capital Leases [(A4) + (A7)]			-	(A8)
2018-19 General Fund Expenditures [(A2) - (A3) - (A8)]			$ 117,043,891	(A9)
2% of Adjusted 2018-2019 General Fund Expenditures [(A9) x 2%]			$ 2,340,878	(A10)
Enter Greater of (A10) or $250,000			2,340,878	(A11)
Increased by: Allowable Adjustment*			627,961	(K)
Maximum Unassigned Fund Balance [(A11) + (K)]			$ 2,968,839	(M)

SECTION 2

Total General Fund - Fund Balances at June 30, 2019	$ 14,741,510	(C)		
Decreased by:				
Year-end Encumbrances	-	(C1)		
Legally Restricted - Designated for Subsequent Year's Expenditures	-	(C2)		
Excess Surplus - Designated for Subsequent Year's Expenditures**	(5,006,929)	(C3)		
Other Restricted/Reserved Fund Balances****	(1,800,000)	(C4)		
Assigned-Designated for Subsequent Year's Expenditures	(800,888)	(C5)		
Additional Assigned Fund Balance - Unreserved Designated for Subsequent				
Total Unassigned Fund Balance [(C) - (C1) - (C2) - (C3) - (C4) - (C5)]			$ 7,133,693	(U)

TOWN OF WEST NEW YORK SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SECTION 3

Restricted Fund Balance - Excess Surplus***[(U) - (M)] IF NEGATIVE ENTER -0-	$ 4,164,854	(E)
Summary:		
Restricted Excess Surplus -- Designated for Subsequent Year's Expenditures**	$ 5,006,929	(C3)
Restricted Excess Surplus***[(E)]	4,164,854	(E)
Total [(C3) + (E)]	$ 9,171,783	(D)

* This adjustment line (line (K) as detailed below) is to utilized for Impact Aid, Sale and Lease-back, Extraordinary Aid, and Additional Nonpublic School Transportation Aid, and unbudgeted FICA Wage Freeze Grant Revenue, if applicable. Extraordinary Aid and Additional Nonpublic School Transportation Aid for 2018-19 received after June 30 is limited to the amount of revenue recognized in the audit year that was not

Detail of Allowable Adjustements

Impact Aid	$ -	(H)
Sale & Lease-back	-	(I)
Extraordinary Aid	627,961	(J1)
Additional Nonpublic School Transportation Aid	-	(J2)
Current Year School Bus Advertising Revenue Recognized	-	(J3)
Family Crisis Transportation Aid	-	(J4)
Total Adjustments [(H) + (I) + (J1) + (J2) + (J3) + (J4)]	$ 627,961	(K)

** See (E) above. The amount must agree with the June 30, 2018 CAFR and Audit Summary Worksheet Line 90030.

*** This amount represents the June 30, 2019 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

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

(N1) Capital reserve at June 30, 2019
(N2) Maintenance reserve minimum required under EFCFA
(N3) Tuition reserve at June 30, 2019
(N4) Emergency reserve at June 30, 2019
(N5) School bus fuel offset reserve – current year - June 30, 2019
(N6) School bus fuel offset reserve – prior year - June 30, 2019
(N7) Impact Aid general fund reserve at June 30, 2019
(N5) Impact Aid capital fund reserve at June 30, 2019

Detail of Other Reserved Fund Balance

Statutory restrictions:		
Approved unspent separate proposal	$ -	
Sale/lease-back reserve	-	
Capital reserve (N-1)	1,800,000	
Maintenance reserve (N-2)	-	
Tution reserve (N-3)	-	
Emergency reserve (N-4)	-	
School Bus Advertising 50% Fuel Offset Reserve - current year (N-5)	-	
School Bus Advertising 50% Fuel Offset Reserve - prior year (N-6)	-	
Impact Aid General Fund Reserve (Section 8002 and 8003) (N-7)	-	
Impact Aid Capital Fund Reserve (Section 8007 and 8008) (N-8)	-	
[Other Restricted/Reserved Fund Balance not noted above]****	-	
Total Other Restricted/Reserved Fund Balance	$ 1,800,000	(C4)

TOWN OF WEST NEW YORK SCHOOL DISTRICT
AUDIT RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

1. Administrative Practices and Procedures

   None

2. Financial Planning, Accounting and Reporting

   None

3. School Purchasing Programs

   None

4. School Food Services

   None

5. Student Body Activities

   None

6. Application for State School Aid

   None

7. Pupil Transportation

   None

8. Facilities and Capital Assets

   None

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

   None

10. Follow-Up on Prior Year Findings

    Not Applicable