

**CRESSKILL BOARD OF EDUCATION
AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE
JUNE 30, 2020**

**CRESSKILL BOARD OF EDUCATION
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- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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Honorable President and Members
of the Board of Education
Cresskill Board of Education
Cresskill, 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 Cresskill Board of Education in the County of Bergen as of and for the fiscal year ended June 30, 2020, and have issued our report thereon dated January 28, 2021.

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 Education, 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

Andrew D. Parente
Public School Accountant
PSA Number CS002246

Fair Lawn, New Jersey
January 28, 2021

**CRESSKILL BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator, 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 as reported in the district's Comprehensive Annual Financial Report (CAFR).

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

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Dawn Delasandro	Board Secretary/School Business Administrator	\$ 250,000

There is Public Employees' Dishonesty Insurance coverage with the Northeast Bergen County School Board Insurance Group (NESBIG) covering all other District employees with multiple coverage of \$100,000 per employee and \$500,000 per loss.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were less than estimated costs. The board made a proper adjustment to the billings to sending districts for the 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 did not indicate any material discrepancies with respect to signature, certification and 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 tested were approved by the Superintendent and were certified by the President of the Board, the Board Secretary/School Business Administrator and the Chief School Administrator.

Salary withholdings were promptly remitted to the proper agencies and health benefit withholdings were remitted to the General Fund.

The District filed the required certification (ECERT1) of compliance with requirements for income tax compensation of certain administrators with the NJ Department of Treasury by the March 15 due date.

Employee Position Control Roster

The Board has implemented and maintains a personnel tracking and accounting (Position Control) system.

**CRESSKILL BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Financial Planning, Accounting and Reporting (Continued)

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: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 included administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23-8.3.

Travel

The Board has adopted a travel policy that complies with N.J.S.A. 18A:11-12.

Board Secretary's Records

The financial records, books of account and minutes maintained by the Board Secretary were in good condition.

The prescribed contractual order system was followed without exception.

Bids received were summarized in the minutes (N.J.S.A. 18A:18A-21).

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

Finding – The general ledger balances for tuition receivable were not adjusted and reconciled with the detailed billing and accounts receivable ledgers..

Recommendation – The general ledger balances for tuition receivable be reconciled with the detailed billing and accounts receivable ledgers on a monthly basis.

Unemployment Insurance Trust Fund

The Board has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Fund. The financial transactions of this fund are reported in the Expendable Trust Fund.

Elementary and Secondary Education Act (E.S.E.A.) as amended by 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, Title IIA, Title III and Title IV of the Elementary and Secondary Education Act as amended and reauthorized.

Our examination 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 when the project was approved.

**CRESSKILL BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Financial Planning, Accounting and Reporting (Continued)

Other Special Federal and/or State Projects

The district's Special Projects were approved as listed on Exhibit K-3 and Exhibit K-4 located in the CAFR.

Our examination 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 contained herein represent a true statement of the financial position pertaining to the aforementioned special projects.

I.D.E.A. Part B

Separate accounting records were maintained for each approved grant. Grant application approvals and acceptance of grant funds were made by Board resolution.

Finding – Our audit of the E.S.E.A. and I.D.E.A. grant award programs revealed reimbursements were not requested and received timely for program expenditures made during the grant period.

Recommendation – Federal program expenditure reimbursements be requested on a timely basis for E.S.E.A. and I.D.E.A. grants.

T.P.A.F. Reimbursements

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 expenditures charged to the current year's Final Reports for all federal awards for the school district to reimburse the State for the TPAF/FICA payments made to 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 90 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

Nonpublic State Aid

Project completion reports were finalized and transmitted to the State by the due date.

Scholarship Trust Fund

The Board maintains various scholarship accounts and has established a Scholarship Trust Fund. The financial transactions of this fund are reported in the Fiduciary Funds.

**CRESSKILL BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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 (with a Qualified Purchasing Agent) and \$29,000 (without a Qualified Purchasing Agent), respectively. This law regulating bidding for public school transportation contracts under NJSA 18A:39-3 is currently \$19,000.

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.

In as much 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 provisions of N.J.S.A. 18A:18A-4, amended.

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 N.J.S.A. 18A:18A-10, 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.

Finding (CAFR Finding 2020-001) – Our audit of certain purchases revealed that cooperative purchasing detailed documentation was not available to support amounts charged per vendor invoices for interactive smartboards, computers and building/land renovations awarded through Cooperative Purchasing agreements.

Recommendation – It is recommended that cooperative purchasing detailed documentation for contracts awarded through Cooperative Purchasing agreements be obtained to support items purchased and services rendered.

Food Service Fund

COVID – 19 EMERGENCY

In accordance with the Governor's Declaration of Emergency pertaining to the COVID 19 Virus all Public, Charter, Non-Public schools were ordered to close effective as of March 18, 2020 for an undetermined period to limit the spread of the virus. As a result, School Food Authorities (SFA) were required to institute alternate procedures to provide meals to Free and Reduced Price eligible students during the period of school closures.

Therefore, SFAs were authorized to solicit and award emergency noncompetitive procurements and contracts with Food Service Management Companies in accordance with 2 CFR 200.320 and N.J.S.A. 18A:18A-7. The SFAs were also authorized to submit contract modifications to their existing Cost Reimbursable or Fixed Price contracts as necessary to ensure the feeding of Free and Reduced Price meal eligible students.

SFAs were notified of the requirement to maintain and report separate meal count records and financial records of all applicable costs incurred in providing meals to all free and reduced-price meal eligible students during the emergency.

The District does not participate in the School Nutrition Program.

The financial transactions and records of the School Food Services were maintained in good condition. The financial accounts were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposit.

**CRESSKILL BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Food Service Fund (Continued)

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.

Exhibits reflecting Child Nutrition Program operations are included in the Enterprise Funds.

The District contracted with Pomptonian Food Service Management Inc. to manage the operations of the School Food Services. The FSMC contracts includes an operating results provision which guarantees that the food service will return a profit. The operating results provision has been met.

Student Activity Funds

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

Cash receipts and disbursements records for various schools were maintained in good condition.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2019 Application for State School Aid (ASSA) for on-roll, private schools for the disabled, low income bilingual and related services. 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 with immaterial exceptions. The information that was included on the workpapers was verified with no exceptions. 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 2019-2020 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report without exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures 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 or from the Capital Reserve account, and awarding of contracts for eligible facilities construction.

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).

Management Suggestion

- The District continue its efforts to fund the unrestricted net position deficit of \$11,798 in the Food Service Enterprise Fund.

**CRESSKILL BOARD OF EDUCATION
FOOD SERVICE FUND
NUMBER OF MEALS/MILKS SERVED AND (OVER)/UNDERCLAIM
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

SCHEDULE OF MEAL COUNT ACTIVITY

NOT APPLICABLE

**FOOD SERVICE FUND
SCHEDULE OF NET CASH RESOURCES
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOT APPLICABLE

**CRESSKILL BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 15, 2019**

	2020-21 Application for State School Aid						Sample for Verification				Private Schools for Disabled					
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Register 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 3 Years Old	5		5		-	-	5		5		-	-				
Half Day Preschool 4 Years Old	2		2		-	-	2		2		-	-				
Full Day Preschool 3 Years Old					-	-					-	-				
Full Day Preschool 4 Years Old					-	-					-	-				
Half Day Kindergarten					-	-					-	-				
Full Day Kindergarten	107		107		-	-	43		43		-	-				
1st Grade	100		100		-	-	58		58		-	-				
2nd Grade	117		117		-	-	48		48		-	-				
3rd Grade	124		124		-	-	66		66		-	-				
4th Grade	114		114		-	-	54		54		-	-				
5th Grade	149		149		-	-	84		84		-	-				
6th Grade	137		137		-	-	137		137		-	-				
7th Grade	138		138		-	-	138		138		-	-				
8th Grade	123		123		-	-	123		123		-	-				
9th Grade	115		115	-	-	-	115		115		-	-				
10th Grade	110	1	110	1	-	-	110		110		-	-				
11th Grade	115		115		-	-	115		115		-	-				
12th Grade	112		112		-	-	112		112		-	-				
Subtotal	1,568	1	1,568	1			1,210	-	1,210	-						
Spec Ed - Elementary	111		113		(2)	-	62		62		-	-	2	1	1	-
Spec Ed- Middle School	59		60		(1)	-	59		59		-	-	3	2	2	-
Spec Ed - High School	74	4	68	4	6	-	74	4	74	4	-	-	11	10	10	-
Subtotal	244	4	241	4	3	-	195	4	195	4			16	13	13	-
Totals	1,812	5	1,809	5	3	-	1,405	4	1,405	4			16	13	13	-
Percentage Error	<u>0.17%</u>						<u>0.00%</u>						<u>0.00%</u>			

**CRESSKILL BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 15, 2019**

	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
Half Day Pre-School (3 Yrs)			-			-			-			-
Half Day Pre-School (4 Yrs)			-			-			-			-
Full Day Kindergarten			-			-			-			-
1st Grade			-			-			-			-
2nd Grade	1.0	1.0	-	1.0	1.0	-	1.0	1.0	-	1.0	1.0	-
3rd Grade			-			-			-			-
4th Grade	1.0	1.0	-	1.0	1.0	-			-			-
5th Grade	1.0	1.0	-	1.0	1.0	-			-			-
6th Grade	2.0	2.0	-	2.0	2.0	-			-			-
7th Grade	4.0	4.0	-	4.0	4.0	-			-			-
8th Grade	-	-	-	-	-	-			-			-
9th Grade	1.0	1.0	-	1.0	1.0	-			-			-
10th Grade	3.0	3.0	-	3.0	3.0	-			-			-
11th Grade	-	-	-	-	-	-			-			-
12th Grade	3.0	3.0	-	3.0	3.0	-			-			-
Subtotal	16	16	-	16	16	-	1	1	-	1	1	-
Spec Ed - Elementary	1.0	1.0	-	1.0	1.0	-			-			-
Spec Ed - Middle School			-			-			-			-
Spec Ed - High School			-			-			-			-
Subtotal	1	1	-	1	1	-	-	-	-	-	-	-
Totals	17	17	-	17	17	-	1	1	-	1	1	-
Percentage Error			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>

Transportation						
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular - Public Schools	41.0	41.0	-	32	32	-
Regular - Spec.	7.5	7.5	-	6	6	-
Transported - Non-Public	-	-	-	-	-	-
Special Needs - Public	22.5	22.5	-	12	12	-
Totals	71.0	71.0	-	50	50	-
		<u>0.00%</u>		9	<u>0.00%</u>	

**CRESSKILL BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 15, 2019**

	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 Pre-School (3 Yrs)			-			-
Full Day Pre-School (4 Yrs)			-			-
Half Day Kindergarten			-			-
Full Day Kindergarten	13	13	-	5	5	-
1st Grade	22	22	-	9	9	-
2nd Grade	13	13	-	5	5	-
3rd Grade	22	22	-	8	8	-
4th Grade	8	8	-	3	3	-
5th Grade	17	17	-	7	7	-
6th Grade	9	9	-	4	4	-
7th Grade	6	6	-	2	2	-
8th Grade	5	5	-	2	2	-
9th Grade	3	3	-	1	1	-
10th Grade	4	4	-	2	2	-
11th Grade	1	1	-			-
12th Grade	2	2	-	1	1	-
Subtotal	125	125	-	49	49	-
Spec Ed - Elementary	1	1	-			-
Spec Ed- Middle School	-	-	-			-
Spec Ed - High School	-	-	-			-
Subtotal	1	1	-	-	-	-
Totals	126	126	-	49	49	-
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**CRESSKILL BOARD OF EDUCATION
CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

2019-2020 Total General Fund Expenditures per the CAFR		\$ 35,929,414
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ 5,342,864	
Assets Acquired Under Capital Leases	<u>154,360</u>	
		<u>5,497,224</u>
Adjusted 2019-2020 General Fund Expenditures		<u>\$ 30,432,190</u>
2% of Adjusted 2019-2020 General Fund Expenditures		\$ 608,644
Increased by Allowable Adjustments *		<u>147,039</u>
Maximum Unassigned Fund Balance		<u>\$ 755,683</u>

SECTION 2

Total General Fund - Fund Balance at June 30, 2020		\$ 4,200,922
Decreased by:		
Restricted Fund Balance - Capital Reserve	\$ 1,448,770	
Restricted Fund Balance - Maintenance Reserve	85,630	
Restricted- Excess Surplus- Designated for Subsequent Year's Expenditures	960,000	
Assigned Fund Balance - Year End Encumbrances	<u>29,741</u>	
		<u>2,524,141</u>
Total Unassigned Fund Balance		<u>\$ 1,676,781</u>

SECTION 3

Fund Balance - Excess Surplus		<u>\$ 921,098</u>
<u>Recapitalutation of Excess Surplus at June 30, 2020</u>		
Reserved Excess Surplus- Designated for Subsequent Year's Expenditures	\$ 960,000	
Reserved Excess Surplus	<u>921,098</u>	
Total Excess Surplus		<u>\$ 1,881,098</u>
* <u>Detail of Allowable Adjustments</u>		
Unbudgeted Extraordinary Aid		<u>\$ 147,039</u>

**CRESSKILL BOARD OF EDUCATION
RECOMMENDATIONS**

I. Administrative Practices and Procedures

There are none..

II. Financial Planning, Accounting and Reporting

It is recommended that:

1. The general ledger balance for tuition receivable be reconciled with the detailed billing and accounts receivable ledgers on a monthly basis.
2. Federal program expenditure reimbursements be requested on a timely basis for E.S.E.A. and I.D.E.A. grants.

III. School Purchasing Program

It is recommended that cooperative purchasing detailed documentation for contracts awarded through Cooperative Purchasing agreements be obtained to support items purchased and services rendered.

IV. Food Service Fund

There are none.

V. Student Body Activities

There are none.

VI. Application for State School Aid (A.S.S.A.)

There are none.

VII. Pupil Transportation

There are none.

VIII. Facilities and Capital Assets

There are none.

IX. Miscellaneous

There are none.

X. Status of Prior Years' Audit Findings/Recommendations

There were none.

CRESSKILL BOARD OF EDUCATION

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



Andrew D. Parente
Certified Public Accountant
Public School Accountant