

**Fort Lee Public Schools
Fort Lee, New Jersey**

**MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS–
FINANCIAL, COMPLIANCE AND PERFORMANCE
June 30, 2020**

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

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INDEPENDENT AUDITORS' REPORT

Honorable President and Members
of the Board of Education
Fort Lee Public Schools
County of Bergen, 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 Fort Lee Public Schools, County of Bergen as of and for the year ended June 30, 2020, and have issued our report thereon dated January 26, 2021.

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 solely for the information and use of the Fort Lee Public Schools Board of Education's management and Board members and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

PKF O'Connor Davies, LLP

January 26, 2021
Cranford, New Jersey

A handwritten signature in black ink that reads "David J. Gannon".

David J. Gannon
Licensed Public School Accountant, No. 2305

**FORT LEE PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE**

JUNE 30, 2020

Scope of Audit

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

Administrative Practices and Procedures

Insurance

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

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

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Haquisha Taylor	Board Secretary/School Business Administrator	\$100,000
Charles Hangle	Treasurer of School Moneys	\$340,000

There is a Public Employees' Faithful Performance Blanket Position Bond covering all other employees with coverage of \$500,000.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The Board made a proper adjustment ("billing") to sending Districts for the increase (decrease) in per pupil costs in accordance with *N.J.A.C. 6A:23A-17.1(f)3*, which is performed as part of the District's annual budget process.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period did not indicate any discrepancies with respect to signatures, certification or supporting documentation and no exceptions were noted.

FORT LEE PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

JUNE 30, 2020

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 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 Superintendent.

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

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

An inquiry and subsequent review of the Position Control Roster did not identify any inconsistencies between the payroll records, employee benefit records, the general ledger accounts to where wages are posted, 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 proper classification of orders as reserve for encumbrances and accounts payable and no exceptions were noted.

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 our selected test samples, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with *N.J.A.C. 6A:23A-8.3*. No exceptions were noted.

Board Secretary's Records

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

Treasurer's Records

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

FORT LEE PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

JUNE 30, 2020

Unemployment Compensation Insurance Trust Fund

The District 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 Fiduciary Fund. No exceptions were noted.

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

The E.S.E.A./NCLB 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 Title I and Title VI of the Elementary and Secondary Education Act as amended and reauthorized.

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

Other Special Federal and/or State Projects

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

Our audit of the federal and state funds on a test basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits are contained within the Special Revenue section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

The study of compliance for the special projects indicated no instances of noncompliance.

T.P.A.F. Reimbursement

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

TPAF Reimbursement to the State for Federal Salary Expenditures

The amount of the expenditure charged to the current year's Final Report(s) for all federal awards for the school district to reimburse the State for the TPAF/FICA 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 90 day

FORT LEE PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

JUNE 30, 2020

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

Effective July 1, 2015 and thereafter, 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 currently \$19,000.

The District 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.

The results of our examination, performed on a test basis, indicated the following are for improvement.

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

School Food Service

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.

FORT LEE PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

JUNE 30, 2020

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

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

We also inquired of management about the emergency COVID-19 procedures/practices that the SFA instituted to provide meals to eligible students, maintenance of all applicable production records; meal counts; noncompetitive procurements; modification of existing contracts and applicable financial records to document the specific costs applicable to the emergency operations.

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 B of the CAFR.

Student Body Activities

During our audit of the student activity funds, we did not note any exceptions.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2019 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low-income and bilingual. We also performed a review of the District procedures related to its completion. The information on the A.S.S.A. was compared to the District workpapers without material exceptions. The information that was included on the work papers was verified without 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 has adequate written procedures for the recording of student enrollment data.

The State Aid Cluster was not tested as a major program for purposes of the State single audit and therefore limited procedures were performed over the A.S.S.A.

FORT LEE PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

JUNE 30, 2020

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 exception. The results of our procedures are presented in the Schedule of Audited Enrollments and no exceptions were noted. 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.

Transportation Aid was not tested as a major program for purposes of the State single audit and therefore limited procedures were performed over the DRTRS.

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).

Other Suggestions to Management

During our audit we noted instances in which multiple purchases (issuances of purchase orders) were made to vendors that approached but did not exceed the bid threshold of \$40,000 and competitive quotations were obtained. However, we also noted that in some instances, payments of those purchase orders occurred in the subsequent year which caused liquidation of the purchase orders during the fiscal year to exceed the bid threshold. We suggest that management review the purchasing patterns of goods or services that are commonly procured during the fiscal year and consider whether bid specifications should be prepared for such good or services or if these goods or services could be purchased under a cooperative bidding arrangement.

Follow-up on Prior Year Findings

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

FORT LEE PUBLIC SCHOOLS

SCHEDULE OF AUDITED ENROLLMENTS

**APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2019**

	2020-2021 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 Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Verifi- cation	Sample Verified	Sample Errors	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared					
Half Day Preschool 4 years	16		16														
Full Day Preschool 4 year																	
Full Day Kindergarten	330		330														
One	330		330														
Two	306		306														
Three	303		303														
Four	316		316														
Five	271		271														
Six	291		291														
Seven	283		283														
Eight	262		262														
Nine	239		239														
Ten	277		277														
Eleven	220		220														
Twelve	207		207														
Post-Graduate																	
Adult H.S. (15+CR.)																	
Adult H.S. (1-14 CR.)																	
Subtotal	3,651	-	3,651	-	-	-	0	-	0	-	-	-	-	-	-	-	-
Special Ed - Elementary	252		252										3	3			
Special Ed - Middle School	120		120										5	5			
Special Ed - High School	131		131										8	8			
Subtotal	503	-	503	-	-	-	0	-	0	-	-	-	16	16	0		-
Co. Voc. - Regular																	
Co. Voc. Ft. Post Sec.																	
Totals	4,154	-	4,154	-	-	-	0	-	0	-	-	-	16	16	0		-
Percentage Error					0.00%	0.00%					0.00%	0.00%					0.00%

SCHEDULE OF AUDITED ENROLLMENTS

**FORT LEE PUBLIC SCHOOLS
APPLICATION FOR STATE SCHOOL AID SUMMARY (continued)
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 Application and Register	Sample Errors
	Full	Shared	Full	Shared	Full	Shared				Full	Shared	Full	Shared	Full	Shared			
Full Day Preschool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	30	-	30	-	-	-	-	-	-	14	-	14	-	-	-	-	-	-
One	40	-	40	-	-	-	-	-	-	11	-	11	-	-	-	-	-	-
Two	35	-	35	-	-	-	-	-	-	4	-	4	-	-	-	-	-	-
Three	42	-	42	-	-	-	-	-	-	16	-	16	-	-	-	-	-	-
Four	56	-	56	-	-	-	-	-	-	11	-	11	-	-	-	-	-	-
Five	47	-	47	-	-	-	-	-	-	4	-	4	-	-	-	-	-	-
Six	42	-	42	-	-	-	-	-	-	1	-	1	-	-	-	-	-	-
Seven	36	-	36	-	-	-	-	-	-	4	-	4	-	-	-	-	-	-
Eight	40	-	40	-	-	-	-	-	-	3	-	3	-	-	-	-	-	-
Nine	47	-	47	-	-	-	-	-	-	5	-	5	-	-	-	-	-	-
Ten	48	-	48	-	-	-	-	-	-	3	-	3	-	-	-	-	-	-
Eleven	38	-	38	-	-	-	-	-	-	2	-	2	-	-	-	-	-	-
Twelve	44	-	44	-	-	-	-	-	-	1	-	1	-	-	-	-	-	-
Subtotal	545	-	545	-	-	-	-	-	-	79	-	79	-	-	-	-	-	-
Sp Ed - Elementary	67	-	67	-	-	-	-	-	-	1	-	1	-	-	-	-	-	-
Sp Ed - Middle School	35	-	35	-	-	-	-	-	-	1	-	1	-	-	-	-	-	-
Sp Ed - High School	39	-	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	141	-	141	-	-	-	-	-	-	2	-	2	-	-	-	-	-	-
Total	686	-	686	-	-	-	-	-	-	81	-	81	-	-	-	-	-	-

Percentage Error 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%

	Reported on DRTRS by District	Reported on DRTRS by County	Errors	Tested	Verified	Errors	Average mileage - regular including Grade PK students	Average mileage - regular excluding Grade PK students	Average mileage - special education with special needs	Reported	Recalculated
Regular - Public School	241	241	-	-	-	-				5.8	5.8
Non-Public Transportation	44	44	-	-	-	-				5.8	5.8
AIL Non-public	146	146	-	-	-	-					
Regular Special Education	39	39	-	-	-	-					
Special Needs	104	104	-	-	-	-					
Totals	574	574	-	-	-	-				7.5	7.5

Percentage Error 0.00% 0.00%

SCHEDULE OF AUDITED ENROLLMENTS

**FORT LEE PUBLIC SCHOOLS
APPLICATION FOR STATE SCHOOL AID SUMMARY (continued)
ENROLLMENT AS OF OCTOBER 15, 2019**

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	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
Full Day Preschool	-	-		-	-	
Full Day Kindergarten	76	76		-	-	
One	63	63		-	-	
Two	49	49		-	-	
Three	37	37		-	-	
Four	18	18		-	-	
Five	12	12		-	-	
Six	13	13		-	-	
Seven	11	11		-	-	
Eight	12	12		-	-	
Nine	16	16		-	-	
Ten	11	11		-	-	
Eleven	5	5		-	-	
Twelve	2	2		-	-	
Subtotal	<u>325</u>	<u>325</u>	-	<u>-</u>	<u>-</u>	<u>-</u>
Sp Ed - Elementary	7	7		-	-	
Sp Ed - Middle School	2	2		-	-	
Sp Ed - High School	6	6		-	-	
Subtotal	<u>15</u>	<u>15</u>	-	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u><u>340</u></u>	<u><u>340</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Percentage Error			<u><u>0.00%</u></u>			<u><u>0.00%</u></u>

FORT LEE PUBLIC SCHOOLS
EXCESS SURPLUS CALCULATION

June 30, 2020

SECTION 1 - Regular District

B. 2% Calculation of Excess Surplus

2019-20 Total General Fund Expenditures per the CAFR, Ex. C-1	<u>\$ 77,467,354</u> (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	\$ _____ - (B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$ _____ - (B1b)
Transfer from General Fund to SRF for PreK-Regular	\$ _____ - (B1c)
Transfer from General Fund to SRF for PreK-Inclusion	\$ _____ - (B1d)
Decreased by:	
On-Behalf TPAF Pension & Social Security	<u>\$ 9,907,323</u> (B2a)
Assets Acquired Under Capital Leases	\$ _____ - (B2b)
Adjusted 2019-20 General Fund Expenditures [(B) + (B1s) - (B2s)]	<u>\$ 67,560,031</u> (B3)
2% of Adjusted 2019-20 General Fund Expenditures [(B3) times .02]	<u>\$ 1,351,201</u> (B4)
Enter Greater of (B4) or \$250,000	<u>\$ 1,351,201</u> (B5)
Increased by: Allowable Adjustment*	<u>\$ 652,714</u> (K)
Maximum Unreserved/Undesignated Fund Balance [(B5) + (K)]	<u>\$ 2,003,915</u> (M)

SECTION 2

Total General Fund - Fund Balances at 6-30-2020 (Per CAFR Budgetary Comparison Schedule C-1)	<u>\$ 14,779,505</u> (C)
Decreased by:	
Year-end Encumbrances	<u>\$ 286,085</u> (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ _____ 513 (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	<u>\$ 911,487</u> (C3)
Other Restricted Fund Balances****	<u>\$ 11,577,505</u> (C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$ _____ - (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]	<u>\$ 2,003,915</u> (U1)

FORT LEE PUBLIC SCHOOLS

EXCESS SURPLUS CALCULATION

June 30, 2020

SECTION 3

Restricted Fund Balance - Excess Surplus *** [(U1)-(M)] IF NEGATIVE ENTER -0-	\$ _____ - (E)
--	----------------

Recapitulation of Excess Surplus as of June 30, 2020

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ 911,487 (C3)
Reserved Excess Surplus *** [(E)]	\$ _____ - (E)
 Total Excess Surplus [(C3)+(E)]	 \$ 911,487 (D)

Footnotes:

Allowable adjustment to expenditures on line K must be detailed as follows. This adjustment line (as detailed below) is to be utilized when * applicable for:

(H) Federal Impact Aid. The passage of P.L.2015, c.46 amended N.J.S.A. 18A:7F-41 to permit a board of education to appropriate federal impact aid funds to establish or supplement a federal impact aid legal reserve in the general fund. Accordingly, effective for the year ending June 30, 2015 the Federal Impact Aid adjustment to expenditures is limited to the portion of Federal Impact Aid Section 8002 and Section 8003 received during the fiscal year and recognized as revenue on the General Fund Budgetary Comparison Schedule, but not transferred to the Federal Impact Aid Reserve – General (8002 or 8003) by board resolution during June 1 to June 30 of the fiscal year under audit. Amounts transferred to the reserve are captured on line (C4);

(I) Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10);

(J1) Extraordinary Aid;

(J2) Additional Nonpublic School Transportation Aid;

(J3) Recognized current year School Bus Advertising Revenue; and

(J4) Family Crisis Transportation Aid.

Detail of Allowable Adjustments

Impact Aid	\$ _____ - (H)
Sales & Lease-back	\$ _____ - (I)
Extraordinary Aid	\$ 652,714 (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)]	 \$ 652,714 (K)

FORT LEE PUBLIC SCHOOLS
EXCESS SURPLUS CALCULATION

June 30, 2020

- ** This amount represents the June 30, 2019 Excess Surplus (C3 above) and must be included in the Audit Summary Line 90031.
- *** Amount must agree to the June 30, 2020 AFR and the sum of the two lines must agree to Audit Summary Line 90030.
- **** Amount for Other Reserved Fund Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by any other type of government, such as the judicial branch of government, must have Departmental approval. District requests should be submitted to the Office of School Finance prior to September 30.

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal	\$	-
Sale/lease-back reserve	\$	-
Capital reserve	\$	9,477,505
Maintenance reserve	\$	1,500,000
Emergency reserve	\$	600,000
Waiver offset reserve - Designated for subsequent year	\$	-
Tuition reserve	\$	-
School Bus Advertising 50% Fuel Offset Reserve - current year	\$	-
School Bus Advertising 50% Fuel Offset Reserve - prior year	\$	-
Impact Aid General Fund Reserve	\$	-
Impact Aid Capital Fund Reserve	\$	-
Other state/government mandated reserve	\$	-
[Other Restricted Fund Balance not noted above]****	\$	-
 Total Other Restricted Fund Balance	 \$	 11,577,505 (C4)

FORT LEE PUBLIC SCHOOLS
COUNTY OF BERGEN

RECOMMENDATIONS

June 30, 2020

I. **Administration Practices and Procedures**

There are none.

II. **Financial Planning, Accounting and Reporting**

There are none.

III. **School Purchasing Program**

There are none.

IV. **School Food Service**

There are none.

V. **Student Body Activities**

There are none.

VI. **Application for State School Aid**

There are none.

VII. **Pupil Transportation**

There are none.

VIII. **Facilities and Capital Assets**

There are none.

IX. **Status of Prior Year Audit Findings/Recommendations**

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