

**AUDITORS MANAGEMENT REPORT
ON ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE
SCHOOL DISTRICT OF THE
BOGOTA BOARD OF EDUCATION
COUNTY OF BERGEN, NEW JERSEY
JUNE 30, 2022**

SCHOOL DISTRICT OF THE BOROUGH OF BOGOTA
COUNTY OF BERGEN, NEW JERSEY

AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS
- FINANCIAL, COMPLIANCE AND PERFORMANCE

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REPORT OF INDEPENDENT AUDITORS

Honorable President and
Members of the Board of Education
Bogota School District
County of 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 Board of Education of the Bogota School District in the County of Bergen for the year ended June 30, 2022, and have issued our report thereon dated January 24, 2023.

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 Bogota Board of Education's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Steven D. Wielkocz

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No. 816

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Certified Public Accountants
Pompton Lakes, New Jersey

January 24, 2023



**ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING**

GENERAL COMMENTS

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 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, Insurance Schedule contained in the District's ACFR.

Officials Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Irfan Evcil	Business Administrator/Board Secretary	\$430,000
Christopher Lessard	Treasurer of School Menus	\$430,000

P.L. 2020, c.44

Our audit procedures included an inquiry and subsequent review of health benefit data required per N.J.S.A. 18A:16-13.3 (Chapter 44) submitted for the year on audit. The Chapter 44 summary report was reviewed for reasonableness and timeliness.

The data submitted did include all health benefit plans offered by the school district.

The school district data certification was completed by the chief school administrator. The school district Chapter 44 data was submitted timely.

If the data certification date reflects submission date later than 60 days after the end of the enrollment period: The original data submission did not require significant revision due to errors or omissions on the part of the district.

Administrative Practices and Procedures, (continued)

Tuition Charges

A comparison of tentative charges and actual certified tuition charges was made. The actual costs were more than estimated costs. The Board made a proper adjustment to the billings to sending districts for the increase 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 discrepancies with respect to signatures, certification 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 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 and the Board Secretary/School Business Administrator.

Salary withholdings were promptly remitted to the proper agencies, including health benefits premium amounts withholding due to the General Fund.

Payrolls were delivered to the Secretary of the Board who then deposited with warrants in separate bank accounts for net payroll and withholdings.

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (superintendent, assistant superintendents, and business administrator) to the NJ Department of Treasury was filed by the March 15 due date.

Reporting of employee compensation for income tax related purposes did comply with federal and state regulations regarding the compensation which is required to be reported.

The Board of Education made a merit bonus payment that a quantitative merit criterion or a qualitative merit criterion had been satisfied with prior approval by the District Board of Education and Executive County Superintendent, as required by N.J.A.C. 6A:23A-3.1(e)10.iv.

Financial Planning, Accounting and Reporting, (continued)

Position Control Roster

The Position Control Roster was reviewed and compared to payroll records, employee benefit records and charges made to the general ledger to ensure proper and consistent financial reporting and that employee benefits are only offered to current employees.

Reserve for Encumbrances, Liability for 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 specifically targeted administrative coding to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.3. As a result of the procedures performed, a transaction error rate of 0% was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

The Board Secretary's records were found to be in good order.

Fixed Assets

The capital asset records were updated for the additions and disposals of capital assets made during the year.

Treasurer's Records

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

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 ACFR. This section of the ACFR documents the financial position pertaining to the projects under Titles I, II, III and IV of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for E.S.E.A. indicated no areas of noncompliance and/or questionable costs.

Financial Planning, Accounting and Reporting, (continued)

Other Special Federal and/or State Projects

The District's Special Projects were approved as listed on Schedule K-3 and Schedule K-4 located in the ACFR.

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 ACFR. This section of the ACFR documents the financial position pertaining to the aforementioned special projects.

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

T.P.A.F. Reimbursement

Our audit procedures included a test of the biweekly reimbursements filed with the Department of Education for the 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 Reports 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 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

N.J.S.A. 18A:18A-2 contains definitions for terms used throughout N.J.S.A. 18A:18A-1 et seq. It includes as subsection (p) the term 'competitive contracting', which is defined as "the method described in N.J.S.A. 18A:18A-4.1 through 18A:18A-4.5 and in rules promulgated by DCA at N.J.A.C. 5:34-4 of contracting for specialized goods and services in which formal proposals are solicited from vendors; formal proposals are evaluated by the purchasing agent or counsel or school business administrator; and the board of education awards a contract to a vendor or vendors from among the formal proposals received." Also, subsection (aa) defines the term 'concession' to exclude vending machines.

N.J.S.A. 18A:18A-3(a) sets forth the bid threshold and requires award by board resolution. There is a higher threshold when there is a "Qualified Purchasing Agent" (QPA) in the district as defined at N.J.A.C. 5:34-1.1 and certified upon approval of an application submitted to DCA. Pursuant to N.J.S.A. 18A:18A-3(b), the bid threshold may be adjusted by the Governor, in consultation with the Department of Treasury, every five years.

School Purchasing Programs, (continued)

Contracts and Agreements Requiring Advertisement for Bids, (continued)

N.J.S.A. 18A:18A-4.4 provides boards of education the authority to pass a resolution authorizing the use of competitive contracting. "In order to initiate competitive contracting, the board of education shall pass a resolution authorizing the use of competitive contracting each time specialized goods or services enumerated in sections 45 of L. 1999, c.440 are desired to be contracted."

Effective July 1, 2020 and thereafter, the bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (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 \$20,200.

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

The results of our examination indicated that no individual payments, contracts or agreements were made for the performance of any work, goods or services 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.

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

School Food Service

Public Health Emergency

In accordance with the Governor's Declaration of Emergency pertaining to the public health emergency, 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 alternative procedures to provide meals to Free and Reduced Price eligible students during the period of school closures. Governor Murphy's emergency declaration ended June 4, 2021; however, the United States Department of Agriculture's federal waiver continued through June 30, 2022. Food Service Agencies operated under this federal waiver.

As a result, School Food Authorities (SFAs) were required to provide meals in accordance with the regulations governing the National School Nutrition Seamless Summer Option (SSO). SFAs could also choose to participate in the National School Lunch Program utilizing standard counting and claiming practices.

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 all children throughout the age of 18, as well as persons over 18 with disabilities as defined in the regulations.

School Food Service, (continued)

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 financial transactions and statistical records of the School Food Service Fund 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 number of meals claimed for reimbursement was compared to sales and meal count records. As part of the claims review process the Edit Check Worksheet was completed. Reimbursement claims were submitted/certified in a timely manner. During our review of meals claimed, no exceptions were noted.

We also inquired of management about the public health emergency procedures/practices that the SFA instituted to provide meals to all students, maintenance of all applicable production records; meal counts; noncompetitive procurements; modifications of existing contracts and applicable financial records to document the specific costs applicable to the emergency operations. We also inquired if the FSMC received a loan in accordance with the Payroll Protection Plan and whether the funds were used to pay for costs applicable to the Food Service Programs. We also inquired if the PPP loan was subsequently forgiven and the FSMC refunded or credited the applicable amounts to the SFA.

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 times the number of operating days, on a school by school basis. The free and reduced price meal was reviewed for uniform administration throughout the school system. The required verification procedures for free and reduced price applications was completed and available for review.

The District utilizes a food service management company (FSMC) 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 FSMC contract/addendum were reviewed and audited. All vendor discounts, rebates and credits from the FSMC were tracked and credited to the Food Service Account and reconciled to supporting documentation at least annually.

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. No exceptions were noted.

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. Net cash resources did not exceed three months average expenditures.

The SFA recorded and maintained separate supporting documentation for additional costs (food, supplies, transportation, etc.) applicable to the implementation of the COVID-19 meal service under SSO or SFSP program requirements.

School Food Service, (continued)

The FSMC did not apply for a loan with the Payroll Protection Plan.

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

U.S.D.A. Food Distribution Program commodities were received and a separate inventory was maintained on a first-in, first-out basis. No exceptions were noted.

The school district maintains the detailed revenue and expenditure information necessary in order to execute the U.S.D.A. mandated Non-Program Food Revenue Tool at least annually.

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

Student Body Activities

During our review of the Student Activity Funds, no exceptions were noted.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2021 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, bi-lingual and low-income. 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 exception. The information that was included on the workpapers 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.

Pupil Transportation

Our audit procedures included a test of on roll status reported in the 2021-2022 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.

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.

Testing for Lead of All Drinking Water in Educational Facilities

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

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

Follow-up on Prior Year Findings

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, with the exception of the comments preceded with an “*”.

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.

Respectfully submitted,

Steven D. Wielkocz

Steven D. Wielkocz, C.P.A.
Public School Accountant

Wielkocz & Company, LLC

WIELKOTZ & COMPANY, LLC
Certified Public Accountants
Pompton Lakes, New Jersey

SCHEDULE OF MEAL COUNT ACTIVITY

**BOROUGH OF BOGOTA SCHOOL DISTRICT
FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIMED - FEDERAL
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>Program</u>	<u>Meal Category</u>	<u>Meals Claimed</u>	<u>Meals Tested</u>	<u>Meals Verified</u>	<u>Difference</u>	<u>Rate</u>	<u>(Over)/ Under Claim</u>
National School Lunch (High Rate)	Paid					0.370	\$
National School Lunch (High Rate)	Reduced					3.280	
National School Lunch (High Rate)	Free					3.680	
National School Lunch (High Rate)	SSO	60,810	28,284	28,284		4.3175	
National School Lunch (High Rate)	SSO	<u>85,902</u>	<u>19,924</u>	<u>19,924</u>		4.5625	
	Total	<u>146,712</u>	<u>48,208</u>	<u>48,208</u>			
National School Lunch (Healthy Hunger-Free Kids Act)	HHFKA					0.07	
School Breakfast (Severe Needs Rate)	Paid					0.33	
	Reduced					2.05	
	Free					2.35	
	SSO	6,770	2,834	2,834		2.4625	
	SSO	<u>10,323</u>	<u>2,344</u>	<u>2,344</u>		2.6050	
	Total	<u>17,093</u>	<u>5,178</u>	<u>5,178</u>			
After School Snacks	Paid						
	Reduced						
	Free	14,223	5,365	5,365		1.00	
	SSO					1.0200	
	SSO					1.0775	
	Total	<u>14,223</u>	<u>5,365</u>	<u>5,365</u>			
Total (Over)/Under Claim							\$ <u><u> </u></u>

SCHEDULE OF MEAL COUNT ACTIVITY

**BOROUGH OF BOGOTA SCHOOL DISTRICT
FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIMED - STATE
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>Program</u>	<u>Meal Category</u>	<u>Meals Claimed</u>	<u>Meals Tested</u>	<u>Meals Verified</u>	<u>Difference</u>	<u>Rate</u>	<u>(Over)/ Under Claim</u>
State Reimbursement - National School Lunch (High Rate)	Paid	0	0	0	0	0.100	\$ 0
State Reimbursement - National School Lunch (High Rate)	Reduced	0	0	0	0	1.050	0
State Reimbursement - National School Lunch (High Rate)	Free	0	0	0	0	1.050	0
State Reimbursement - National School Lunch (High Rate)	SSO				0	0.1050	0
State Reimbursement - National School Lunch (High Rate)	SSO	<u>146,713</u>	<u>48,208</u>	<u>48,208</u>	<u>0</u>	0.1050	<u>0</u>
	Total	<u>146,713</u>	<u>48,208</u>	<u>48,208</u>	<u>0</u>		<u>0</u>
Total (Over)/Under Claim							<u>\$ 0</u>

Source: Edit Check Worksheets

**BOROUGH OF BOGOTA
BOGOTA BOARD OF EDUCATION**

Net cash resources did not exceed three months of expenditures
Proprietary Funds - Food Service
Year ended June 30, 2022

<u>Net Cash Resources:</u>		Food Service B - 4/5	
CAFR	*	Current Assets	
B-4		Cash & Cash Equiv.	\$ 185,926
B-4		Due from Other Gov'ts	60,005
B-4		Accounts Receivable	4,799
 		Current Liabilities	
B-4		Less Accounts Payable	(28,462)
B-4		Less Due to Other Funds	(2,301)
B-4		Less Deferred Revenue	<u>(34,622)</u>
		Net Cash Resources	<u><u>\$ 185,345</u></u> (A)

Net Adj. Total Operating Expense:

B-5		Tot. Operating Exp.	712,002
B-5		Less Depreciation	<u>(8,080)</u>
		Adj. Tot. Oper. Exp.	<u><u>\$ 703,922</u></u> (B)

Average Monthly Operating Expense:

B / 10	<u><u>\$ 70,392</u></u>	(C)
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Three times monthly Average:

3 X C	<u><u>\$ 211,177</u></u>	(D)
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TOTAL IN BOX A	\$	185,345.00	
LESS TOTAL IN BOX D	\$	211,176.60	
NET	\$	<u><u>(25,831.60)</u></u>	
From above:			
A is greater than D, cash exceeds 3 X average monthly operating expenses.			
D is greater than A, cash does not exceed 3 X average monthly operating expenses.			

* Inventories are not to be included in total current assets.

SOURCE - USDA resource management comprehensive review form

SCHEDULE OF AUDITED ENROLLMENTS

**BOROUGH OF BOGOTA
BOARD OF EDUCATION**

**Application for State School Aid Summary
Enrollment as of October 15, 2021**

Year ended June 30, 2022

Enrollment Category	2021-2022 Application for State School Aid				Sample for Verification				Private Schools for Disabled			
	Reported on ASSA On Roll	Reported on Workpapers On Roll	Errors	Sample Selected from Workpapers	per Registers On Roll	Errors	Reported on ASSA as Schools	Sample for Verification	Errors	Reported on ASSA as Schools	Sample for Verification	Errors
Full Day Preschool 3yrs	16	16		16	16							
Full Day Preschool 4yrs	20	20		20	20							
Full Day Kindergarten	96	96		19	19							
One	71	71		13	13							
Two	84	84		13	13							
Three	61	61		10	10							
Four	65	65		8	8							
Five	78	78		9	9							
Six	85	85		11	11							
Seven	85	85		12	12							
Eight	69	69		15	15							
Ninth	70	70		13	13							
Tenth	68	68		14	14							
Eleven	68	68		20	20							
Twelve	88	88		14	14							
Subtotal	1,024	1,024		207	207							
Special Ed. Elementary	84	84		12	12		4	4	4	4		
Special Ed. Middle	39	39		7	7		2	2	2	2		
Special Ed. High School	70	70		8	8		5	5	5	5		
Subtotal	193	193		27	27		11	11	11	11		
Totals	1,217	1,217		234	234		11	11	11	11		
Percentage Error												

SCHEDULE OF AUDITED ENROLLMENTS

**BOROUGH OF BOGOTA
BOARD OF EDUCATION**

**Application for State School Aid Summary
Enrollment as of October 15, 2021**

Year ended June 30, 2022

Enrollment category	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	Sample selected from workpapers	Verified to Application and Register	Reported on A.S.S.A as LEP low Income	Reported on Workpapers LEP low Income	Sample Selected from Workpapers	Verified to Test score and Register
Full Day Preschool	34	34	19	19	6	6	6	6
Full Day Kindergarten	24	24	13	13	4	4	5	5
One	30	30	13	13	6	6	5	5
Two	26	26	10	10	3	3	3	3
Three	26	26	8	8	3	3	2	2
Four	30	30	9	9	2	2	2	2
Five	36	36	11	11	1	1	1	1
Six	36	36	12	12	2	2	1	1
Seven	28	28	15	15	1	1	1	1
Eight	18	18	13	13	1	1	1	1
Ninth	26	26	14	14	2	2	2	2
Tenth	28	28	20	20	2	2	2	2
Eleven	36	36	14	14	3	3	1	1
Twelve	43	43	12	12	2	2	1	1
Special Ed. Elementary	26	26	7	7	1	1	1	1
Special Ed. Middle School	25	25	8	8				
Special Ed. High School								
	463	463	198	198	39	39	34	34
	463	463	198	198	39	39	34	34

Percentage

Category	Transportation		Errors	Tested	Verified	Errors	Re-calc.
	Reported on DRTS by DOE/county	Reported on DRTS by District					
Regular - Public Schools, col. 1	32	32		28	28		
Transported Non-Public							
Regular - Special Education, col. 4	5	5		5	5		
Special needs, col. 6	41	41		35	35		
Totals	78	78		68	68		

Percentage

Avg. Mileage - Regular Excluding Grade PK 6.4
 Avg. Mileage - Regular Including Grade PK 6.4
 Avg. Mileage - Special Ed with Special Needs 5.7

SCHEDULE OF AUDITED ENROLLMENTS

**BOROUGH OF BOGOTA
BOARD OF EDUCATION**

**Application for State School Aid Summary
Enrollment as of October 15, 2021**

Year ended June 30, 2022

Enrollment category	Resident LEP Not Low Income			Sample for Verification		
	Reported on A.S.A as LEP Not low Income	Reported on Workpapers LEP Not low Income	Errors	Sample Selected from Workpapers	Verified to Test score and Register	Sample Errors
Full Day Preschool	10	10		5	5	
Full Day Kindergarten	6	6		6	6	
One	9	9		9	9	
Two	1	1		1	1	
Three	1	1		2	2	
Four	3	3		2	3	
Five	2	2		2	2	
Six	4	4		2	2	
Seven	1	1		1	1	
Eight	5	5		5	5	
Ninth	4	4		2	2	
Tenth	4	4		2	2	
Eleven	2	2		2	2	
Twelve	1	1		1	1	
Special Ed. Elementary						
Special Ed. Middle School						
Special Ed. High School						
	53	53		43	43	
	53	53		43	43	
Percentage						

**BOGOTA BOARD OF EDUCATION
EXCESS SURPLUS CALCULATION**

REGULAR DISTRICT

SECTION 1

A. 4% Calculation of Excess Surplus

2021-22 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ <u>30,111,209</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	\$ <u>216,177</u>	(B1d)
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ <u>4,968,996</u>	(B2a)
Assets Acquired Under Capital Leases	\$ _____	(B2b)
Adjusted 21-22 General Fund Expenditures [(B)+(B1's)-(B2's)]	\$ <u>25,358,390</u>	(B3)
4% of Adjusted 2021-22 General Fund Expenditures [(B3) times .04]	\$ <u>1,014,336</u>	(B4)
Enter Greater of (B4) or \$250,000	\$ <u>1,014,336</u>	(B5)
Increased by: Allowable Adjustment *	\$ <u>183,717</u>	(K)
Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]	\$ <u><u>1,198,053</u></u>	(M)

SECTION 2

Total General Fund - Fund Balances @ 6-30-22 (Per CAFR Budgetary Comparison Schedule C-1))	\$ <u>5,157,049</u>	(C)
Decreased by:		
Year-end Encumbrances	\$ <u>43,700</u>	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ _____	(C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ <u>-</u>	(C3)
Other Restricted Fund Balances****	\$ <u>3,915,296</u>	(C4)
Assigned Fund Balance - Unreserved -- Designated for Subsequent Year's Expenditures	\$ _____	(C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$ <u><u>1,198,053</u></u>	(U1)

SECTION 3

Restricted Fund Balance - Excess Surplus*** [(U1)-(M)] IF NEGATIVE ENTER -0-	\$ <u><u>0</u></u>	(E)
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Recapitulation of Excess Surplus as of June 30, 2022

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ <u>-</u>	(C3)
Reserved Excess Surplus ***[(E)]	\$ <u>0</u>	(E)
Total [(C3) + (E)]	\$ <u><u>0</u></u>	(D)

* 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, 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

Notes to auditor: Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid, Family Crisis Transportation Aid, and Additional Nonpublic School Transportation Aid.

Detail of Allowable Adjustments

Impact Aid	\$ _____	(H)
Sale & Lease-back	\$ _____	(I)
Extraordinary Aid	\$ 183,717	(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)]	 \$ 183,717	 (K)

** This amount represents the June 30, 2022 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

*** Amounts must agree to the June 30, 2022 CAFR and must agree to Audit Summary Worksheet 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 an other type of government, such as the judicial branch of government, must have Departmental approval. District requests should be submitted to the Division of Finance prior to September 30.

Detail of Other Reserved Fund Balance

Statutory restrictions:		
Approved unspent separate proposal	\$ _____	
Sale/Lease-back reserve	\$ _____	
Capital Reserve	\$ 1,468,760	
Capital Reserve - Designated for Subsequent Years' Budget	\$ 1,710,093	
Maintenance Reserve	\$ 500,000	
Emergency Reserve	\$ _____	
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 (Sections 8002 and 8003)	\$ _____	
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	\$ _____	
Other state/government mandated reserve	\$ _____	
Reserve for Unemployment Fund	\$ 236,443	
[Other Restricted Fund Balance not noted above]****	\$ _____	
 Total Other Restricted Fund Balance	 \$ 3,915,296	 (C4)

**BOGOTA BOARD OF EDUCATION
AUDIT RECOMMENDATIONS SUMMARY
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Recommendations:

1. Administrative Practices and Reporting

None

2. Financial Planning, Accounting and Reporting

None

3. School Purchasing Programs

None

4. School Food Service

None

5. Student Body Activities

None

6. Application for State School Aid

None

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

9. Miscellaneous

None

10. Status of Prior Year Audit Findings/Recommendations

A review was performed on the prior year recommendations and corrective action was take on all prior year findings.