

**MINE HILL TOWNSHIP BOARD OF EDUCATION
AUDITORS' MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL COMPLIANCE AND PERFORMANCE
JUNE 30, 2023**

**MINE HILL TOWNSHIP BOARD OF EDUCATION
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**AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS
- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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LERCH, VINCI & BLISS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
PAUL J. LERCH, CPA, RMA, PSA
JULIUS B. CONSONI, CPA, PSA
ANDREW D. PARENTE, CPA, RMA, PSA
ELIZABETH A. SHICK, CPA, RMA, PSA
ROBERT W. HAAG, CPA, RMA, PSA

DEBRA GOLLE, CPA
MARK SACO, CPA
ROBERT LERCH, CPA, PSA
CHRISTOPHER M. VINCI, CPA, PSA
CHRISTINA CUIFFO, CPA, PSA
JOHN CUIFFO, CPA, PSA

INDEPENDENT AUDITORS MANAGEMENT REPORT

Honorable President and Members
of the Board of Education
42 Canfield Avenue
Mine Hill Township, New Jersey 07803

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 Mine Hill Township Board of Education as of and for the fiscal year ended June 30, 2023, and have issued our report thereon dated December 19, 2023.

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.

Respectfully submitted,

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

Gary J. Vinci
Public School Accountant
PSA Number CS00829

Fair Lawn, New Jersey
December 19, 2023

**MINE HILL TOWNSHIP BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Scope of Audit

The audit covered the financial transactions of the School Business Administrator/Board Secretary, Treasurer of School Monies, 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 the Schedule of Insurance reported on Exhibit J-20 in the District's Annual Comprehensive Financial Report (ACFR).

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Carolina Rodriguez	School Business Administrator/ Board Secretary	\$200,000
Lisa Palmieri	Treasurer of School Monies	200,000

There is a Public Employees' Dishonesty Insurance Coverage covering all other employees with \$500,000 per loss.

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 school district.

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

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period under review did not reveal any material discrepancies with respect to each of signature certification and proper itemization.

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. The financial transactions of this fund are reported in the General Fund as a result of the implementation of GASB No. 84.

All payrolls tested were approved by the Board President and the Board Secretary/Business Administrator.

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

The School Business Administrator completed and filed the required Certification of Compliance with Federal and State Law respecting the reporting of compensation for certain employees.

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

**MINE HILL TOWNSHIP BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Financial Planning, Accounting and Reporting (Continued)

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 year end encumbrances. Also, a sample of 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 classifications to determine overall reliability and compliance with N.J.A.C. 6A:23-8.3. As a result of the procedures performed no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

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

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

Bids were summarized in the minutes of the Board Secretary.

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

Finding 2023-01 – The original appropriation amounts for certain federal grants were not in agreement with the amount included in the District's original budget.

Recommendation – The original budget reported in the financial accounting records be in agreement with the District's adopted budget.

Treasurer's Records

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

Unemployment Compensation 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 General Fund as a result of the implementation of GASB No. 84.

Elementary and Secondary School 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 projects under Titles I and II of the Elementary and Secondary Education Act.

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

Other Special Federal and/or State Projects

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

Our examination of the 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.

**MINE HILL TOWNSHIP BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Financial Planning, Accounting and Reporting (Continued)

Teacher's Pension and Annuity Fund

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

The amount of 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 Offices of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 (as amended) 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 transportation contracts under N.J.S.A. 18A:39-3 is currently \$20,200. The Board appointed the School Business Administrator/Board Secretary as the District's qualified purchasing agent.

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

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

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

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

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

Food Service Fund

Public Health Emergency

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 notified of the requirement to maintain and report separate meal count records and financial records of all applicable costs incurred in provided meals to all students during the emergency.

**MINE HILL TOWNSHIP BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Food Service Fund (Continued)

Public Health Emergency (Continued)

The school food service program was not selected as a major federal or State program. However, the program expenditures exceeded \$100,000 in federal support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the School Food Authority (SFA) had any Child Nutrition Program reimbursement overclaims or underclaims. Exceptions were not 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. Exceptions were not noted.

Non-program foods were not purchased, prepared and offered for sale.

We 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; modification 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.

The financial transactions and records of the school food service fund were reviewed. The financial accounts, were reviewed on a test-check basis. Cash receipts and bank records were reviewed for timely deposit.

The district utilized 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. The FSMC contract includes an operating results provision which guarantees that the food service program will return a profit of at least \$1,000. The operating results provision has been met.

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

Net cash resources did exceed three months average expenses. Management is aware and has implemented a multi-year plan to reduce available net cash resources. Therefore, an audit recommendation is not warranted.

Applications for free and reduced price meals were reviewed for completeness and accuracy as part of the audit of the Application for State School Aid (ASSA).

USDA Food Distribution Program (food and/or commodities) were received and a single inventory was maintained on a first-in, first-out basis. No exceptions were noted.

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

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

**MINE HILL TOWNSHIP BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Student Body Activities

The Board has a policy, which clearly established the regulation of student activity funds. Cash receipts and disbursement records were maintained in good condition. Supporting documentation was maintained for all cash disbursements tested. The financial transactions of this fund are reported in the Special Revenue Fund as a result of the implementation of GASB No. 84.

Application for State School Aid

Our audit procedures included a test of information reported in the October 14, 2022 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, related services bilingual 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 with minor exceptions. The information that was included on the workpapers was verified with minor 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 had 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 2022-2023 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.

Facilities and Capital Assets

Our audit procedures included a review of the District's capital asset accounting system.

Finding 2023-003 – Our audit noted that the District's capital asset accounting records did not include certain prior year and current year additions.

Recommendation – The District implement procedures to ensure that amounts included in the capital asset appraisal report are reconciled with District's internal accounting records.

Miscellaneous

The School District complied with continuing disclosure agreements made in relation to the District's outstanding bond issuances.

The school district adhered to all 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).

**MINE HILL TOWNSHIP BOARD OF EDUCATION
FOOD SERVICE ENTERPRISE FUND
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Not Applicable
The District is not subject to a Federal Single Audit

**FOOD SERVICE ENTERPRISE FUND
SCHEDULE OF NET CASH RESOURCES – FOOD SERVICE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Net Cash Resources:

Current Assets

Cash and Cash Equivalents	\$	105,308
Accounts Receivable		5,879
Due from Other Funds		18,685

Current Liabilities

Accounts Payable		(9,178)
Unearned Revenue		(3,982)

Net Cash Resources

\$ 116,712

Adjusted Total Operating Expenses:

Total Operating Expenses	\$	185,028
Less Depreciation Expense		(3,125)

Adjusted Total Operating Expenses

\$ 181,903

Average Monthly Operating Expense:

\$ 18,190

Three Times Monthly Average:

\$ 54,571

Total Net Cash Resources

\$ 116,712

Three Times Monthly Average

54,571

Amount Above Allowable Net Cash Resources

\$ 62,141

**MINE HILL TOWNSHIP BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
SCHEDULE OF AUDITED ENROLLMENTS
OCTOBER 14, 2022**

	2023-24 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		Reported on Workpapers On Roll		Errors		Reported on A.S.S.A. as Private Schools	Reported on Workpapers 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 - 4 years	20		20					20		20								
Full Day Kindergarten	40		40					40		40								
1st Grade	49		49					49		49								
2nd Grade	39		39					39		39								
3rd Grade	34		34					34		34								
4th Grade	50		50					50		50								
5th Grade	54		54					54		54								
6th Grade	33		33			-		33		33								
Subtotal	319	-	319	-	-	-		319	-	319	-	-	-	-	-	-	-	-
Spec Ed - Elementary	29		29					29		29			3	3	1	1		-
Spec Ed - Middle School	7		7					7		7			1	1	1	1		-
Spec Ed - High School						-							2	2	1	1		-
Subtotal	36	-	36	-	-	-		36	-	36	-	-	6	6	3	3	-	-
Totals	355	-	355	-	-	-		355	-	355	-	-	6	6	3	3	-	-
Percentage Error					<u><u>0.00%</u></u>													<u><u>0.00%</u></u>

**MINE HILL TOWNSHIP BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
SCHEDULE OF AUDITED ENROLLMENTS
OCTOBER 14, 2022**

	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 Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Pre-School (4 Yrs)		5	(5)	3	3							
Full Day Kindergarten	12	12		3	3							
1st Grade	9	9		3	3		2	2		1	1	
2nd Grade	16	16		5	5		2	2		1	1	
3rd Grade	11	11		3	3		4	4		1	1	
4th Grade	14	14		4	4		2	2		1	1	
5th Grade	11	11		3	3		2	2		1	1	
6th Grade	3	3		1	1							
7th Grade	3	3		1	1							
8th Grade	6	6		2	2							
9th Grade	9	9		3	3		3	3		1	1	
10th Grade	14	14		4	4		1	1				
11th Grade	7	7		2	2		2	2		1	1	
12th Grade	4	4	-	1	1	-	-	-	-			-
Subtotal	<u>119</u>	<u>124</u>	<u>(5)</u>	<u>38</u>	<u>38</u>	<u>-</u>	<u>18</u>	<u>18</u>	<u>-</u>	<u>7</u>	<u>7</u>	<u>-</u>
Spec Ed - Elementary	13	11	2	3	3		1	1				
Spec Ed - Middle School	3	3	-	1	1		-	-				
Spec Ed - High School	7	7	-	2	2	-	1	1	-			-
Subtotal	<u>23</u>	<u>21</u>	<u>2</u>	<u>6</u>	<u>6</u>	<u>-</u>	<u>2</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>142</u>	<u>145</u>	<u>(3)</u>	<u>44</u>	<u>44</u>	<u>-</u>	<u>20</u>	<u>20</u>	<u>-</u>	<u>7</u>	<u>7</u>	<u>-</u>
Percentage Error		<u>-2.07%</u>			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>	

Transportation

	Reported on DRTRS by DOE			Reported on DRTRS by District		
	Tested	Verified	Errors	Tested	Verified	Errors
Regular - Public Schools	179	179	-	48	48	-
Transported - Non-Public	-	-	-	-	-	-
Regular - Spec.	9	9	-	2	2	-
Special Needs - Public	10	10	-	2	2	-
Totals	<u>198</u>	<u>198</u>	<u>-</u>	<u>52</u>	<u>52</u>	<u>-</u>
		<u>0.00%</u>			<u>0.00%</u>	

**MINE HILL TOWNSHIP BOARD OF EDUCATION
 APPLICATION FOR STATE SCHOOL AID
 SCHEDULE OF AUDITED ENROLLMENTS
 OCTOBER 14, 2022**

	<u>Resident LEP Not Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on A.S.S.A as Low Income</u>	<u>Reported on Workpapers as Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Register</u>	<u>Sample Errors</u>
Full Day Kindergarten						
1st Grade	1	1		1	1	
2nd Grade						
3rd Grade						
4th Grade	1	1				
5th Grade	2	2		1	1	
6th Grade	2	2		1	1	
7th Grade	1	1				
8th Grade	-					
9th Grade	1	1				
10th Grade						
11th Grade	1	1				
12th Grade	-	-	-			-
Subtotal	<u>9</u>	<u>9</u>	<u>-</u>	<u>3</u>	<u>3</u>	<u>-</u>
Spec Ed - Elementary						
Spec Ed - Middle School	-					
Spec Ed - High School	-		-			-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>9</u>	<u>9</u>	<u>-</u>	<u>3</u>	<u>3</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**MINE HILL TOWNSHIP BOARD OF EDUCATION
CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

2022-2023 Total General Fund Budgetary Expenditures	\$	11,862,300
Increased by:		
Transfer from Capital Reserve to Capital Projects Fund		<u>770</u>
		11,863,070
Decreased by:		
On-Behalf TPAF Pension & Social Security		<u>1,421,223</u>
Adjusted 2022-2023 General Fund Expenditures	\$	<u>10,441,847</u>
2% of Adjusted 2022-2023 General Fund Expenditures	\$	<u>208,837</u>
Enter Greater of 2% of Adjusted 2022-2023 General Fund Expenditures or \$250,000	\$	250,000
Increased by Allowable Adjustments		
Maintenance of Equity Aid		24,648
Non-Public Transportation Aid		<u>2,496</u>
Maximum Unassigned Fund Balance	\$	277,144
Total General Fund - Fund Balance (Budgetary Basis) at June 30, 2023	\$	<u>8,030,361</u>
Decreased by:		
Encumbrances		127,125
Capital Reserve		6,396,347
Maintenance Reserve		350,470
Emergency Reserve		250,000
Excess Surplus - Designated for Subsequent Year's Expenditures		250,000
Unemployment Compensation Reserve		<u>79,275</u>
		<u>7,453,217</u>
Total Unassigned Fund Balance		<u>577,144</u>
Restricted Fund Balance - Excess Surplus	\$	<u>300,000</u>
Restricted Fund Balance - Excess Surplus		
Designated for Subsequent Year's Budget	\$	250,000
Excess Surplus		<u>300,000</u>
Total Excess Surplus	\$	<u>550,000</u>

**MINE HILL TOWNSHIP BOARD OF EDUCATION
RECOMMENDATIONS**

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

1. It is recommended that the original budget reported in the financial accounting records be in agreement with the District's adopted budget.

III. School Purchasing Program

There are none.

IV. School Food Services

There are none.

V. Student Body Activities

There are none.

VI. Application for State School Aid

There are none.

VII. Transportation

There are none.

VIII. Facilities and Capital Assets

2. It is recommended that the District implement procedures to ensure that amounts included in the capital asset appraisal report are reconciled with District's internal accounting records.

IX. Miscellaneous

There are none.

X. Status of Prior Years' Audit Findings/Recommendations

There were no prior year recommendations.

ACKNOWLEDGEMENT

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