

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

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

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## AUDITOR’S MANAGEMENT REPORT

Honorable President and Members  
of the Board of Education  
Paramus Board of Education  
145 Spring Valley Road  
Paramus, New Jersey 07652

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 Paramus Board of Education as of and for the fiscal year ended June 30, 2023, and have issued our report thereon dated January 12, 2024.

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 Trustees, 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 & BLISS, LLP  
Certified Public Accountants  
Public School Accountants

Gary J. Vinci  
Public School Accountant  
PSA Number CS00829

Fair Lawn, New Jersey  
January 12, 2024

**PARAMUS 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 Board Secretary/School Business Administrator and Assistant 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 the Insurance Schedule contained in the district's Annual Comprehensive Financial Report (the "ACFR").

**Official Bonds**

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Brooke Bartley	Business Administrator	\$500,000

There is a public employee dishonesty coverage for all other employees with coverage of \$100,000 per employee and \$500,000 per loss with deductibles of \$5,000 and \$100,000, respectively.

**P.L. 2020, c44**

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 of 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 submitted the Chapter 44 data in a timely manner.

**Tuition Charges**

A comparison of tentative tuition charges and actual certified tuition charges was made. The Board made a proper adjustment to the billings to sending districts for the adjustment in per pupil costs in accordance with N.J.A.C. 6A23-3.1(f)3.

**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 signatures, certifications 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.

All payrolls tested were certified by the President of the Board, the Board Secretary/Business Administrator and the Chief School Administrator.

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

**Financial Planning, Accounting and Reporting (Continued)**

**Payroll Account (Continued)**

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 District maintains a personnel tracking and accounting (Position Control) system.

**Year-End 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 year-end 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. 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 the New Jersey Administrative Code.

**Board Secretary's Records**

The financial records, books of account and minutes maintained were in very good condition.

The prescribed contractual order system was followed.

**Board Designee – Bank Reconciliations**

The Board has appointed the assistant school business administrator as the designee to perform cash reconciliations.

The Board designee did perform cash reconciliations for all District accounts (N.J.S.A. 18A:17-36).

The monthly records pertaining to cash reconciliations were in agreement with the records of the Board Secretary.

**Unemployment Compensation Insurance**

The Board has adopted the direct reimbursement method. The financial transactions of this fund are reported in the General Fund.

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

**Financial Planning, Accounting and Reporting (Continued)**

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

The E.S.E.A./ESSA 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, II, III and IV of the Elementary and Secondary Education Act.

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.

Other Special Federal and/or State Projects

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

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.

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. The amount of the expenditure charged to the current year's Final Report 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

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 - "QPA") 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 District's Board Secretary/Business Administrator is a Qualified Purchasing Agent and the Board has designated her as the QPA with a bid threshold of \$44,000.

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.

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.

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

**School Purchasing Programs (Continued)**

**Contracts and Agreements Requiring Advertisement for Bids (Continued)**

The results of our examination indicated 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.

**School Food Service**

School Food Authority (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 age 18 with disabilities as defined in the regulations.

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 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.

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

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. Provision of the FSMC Cost Reimbursable contract/addendum were reviewed and audited. The FSMC contract includes an operating results provision.

Expenditures should be separately recorded as food, labor and other costs. Inventory records on food and supply items were currently maintained and 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.

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 Program. We also inquired if the PPP loan was subsequently forgiven and the FSMC refunded or credited the applicable amounts to the SFA.

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

**School Food Service (Continued)**

Net cash resources did not exceed three months average expenses.

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 and non-program cost of goods sold.

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

**Student Body Activities**

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

Receipts tested were promptly deposited.

All cash disbursements tested had proper supporting documentation.

**Application for State School Aid**

Our audit procedures included a test of information reported in the October 15, 2022 Application for State School Aid (ASSA) for on-roll, private schools for the disabled, related services, low income and bilingual. We also performed a review of the District procedures related to its completion. The results of our procedures are presented in the Schedule of Audited Enrollments with immaterial exceptions.

The District did maintain 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 2022-23 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with no exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

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

**Facilities and Capital Assets**

Our procedures included a review of the transfer of local funds from the Capital Reserve Account and awarding of contracts for eligible facilities construction. No exceptions were noted. Capital assets financial records were prepared by a third party service provider and were properly maintained.

**Testing for Lead of all Drinking Water in Education Facilities**

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



**PARAMUS BOARD OF EDUCATION  
FOOD SERVICE ENTERPRISE FUND  
SCHEDULE OF MEAL COUNT ACTIVITY  
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**NOT APPLICABLE**

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

<b>Current Assets</b>	
Cash and Cash Equivalents	\$ 574,617
Intergovernmental Receivable	26,361
<b>Current Liabilities</b>	
Less:	
Unearned Revenue	(23,652)
Due to Other Funds	(175,000)
Accounts Payable	<u>(22,256)</u>
<b>Net Cash Resources</b>	<u><u>\$ 380,070</u></u>
 <b><u>Adjusted Total Operating Expense</u></b>	
Total Operating Expenses	\$ 1,622,692
Less Depreciation	<u>(20,854)</u>
Adjusted Total Operating Expense	<u><u>\$ 1,601,838</u></u>
 <b><u>Average Monthly Operating Expense:</u></b>	 <u><u>\$ 160,184</u></u>
 <b><u>Three Times Monthly Average:</u></b>	 <u><u>\$ 480,551</u></u>
Total Net Cash Resources	\$ 380,070
Three Times Monthly Average Expenditures	<u>480,551</u>
Amount Below Allowable Net Cash Resources	<u><u>\$ (100,481)</u></u>

**PARAMUS BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID  
ENROLLMENT AS OF OCTOBER 15, 2022**

	2023-24 Application for State School Aid						Sample for Verification						Private Schools for Disabled				
	Reported on Original 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 Veri- cation	Sample Verified	Sample Errors	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared					
Half Day Pre K (3yrs)																	
Full Day Pre K (3yrs)																	
Half Day Pre K (4yrs)	27		27					27		27							
Full Day Pre K (4yrs)	45		45					45		45							
Half Day Kindergarten																	
Full Day Kindergarten	209		209					42		42							
Grade 1	243		243					53		53							
Grade 2	221		221					33		33							
Grade 3	206		206					40		40							
Grade 4	244		244					71		71							
Grade 5	222		222					98		98							
Grade 6	215		215					110		110							
Grade 7	261		261					139		139							
Grade 8	217		217					92		92							
Grade 9	203		203					203	-	203							
Grade 10	210	1	210	1				210	1	210	1						
Grade 11	210	3	210	3				210	3	210	3						
Grade 12	230	1	230	1				230	1	230	1						
Subtotal	2,963	5	2,963	5	-	-		1,603	5	1,603	5	-	-	-	-	-	-
Sp Ed- Elementary	225	-	225	-	-	-		23	-	23	-	-	-	4	1	1	-
Sp Ed - Middle School	162	-	162	-	-	-		76	-	76	-	-	-	6	1	1	-
Sp Ed - High School	244	1	248	1	(4)	-		248	1	248	1	-	-	11	4	4	-
Subtotal	631	1	635	1	(4)	-		347	1	347	-	-	-	21	6	6	-
Totals	3,594	6	3,598	6	(4)	-		1,950	2	1,950	5	-	-	21	6	6	-
Percentage Error					<u>-0.11%</u>	<u>0.00%</u>						<u>0.00%</u>	<u>0.00%</u>				<u>0.00%</u>

**PARAMUS BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID  
ENROLLMENT AS OF OCTOBER 15, 2022  
SCHEDULE OF AUDITED ENROLLMENTS**

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.S.A	Reported on Workpapers	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A	Reported on Workpapers	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Pre K (3yrs)												
Full Day Pre K (3yrs)												
Half Day Pre K (4yrs)												
Full Day Pre K (4yrs)												
Half Day Kindergarten												
Full Day Kindergarten	13	13		2	2		5	5		1	1	
Grade 1	30	30		5	4	(1)	2	2		1	1	
Grade 2	21	21		3	3		2	2		1	1	
Grade 3	22	22		3	3		2	2		1	1	
Grade 4	23	23		4	4		2	2		1	1	
Grade 5	28	28		4	4		2	2		1	1	
Grade 6	19	19		3	3		1	1				
Grade 7	24	24		4	4		2	2		1	1	
Grade 8	23	23		4	4		1	1				
Grade 9	25	25		4	3	(1)	2	2		1	1	
Grade 10	19.5	19.5		3	3		3	3		1	1	
Grade 11	15.5	15.5		2	2							
Grade 12	25	25		4	4							
Subtotal	288	288	-	45	43	(2)	24	24	-	9	9	-
Sp Ed - Elementary	41	41		6	6		1	1				
Sp Ed - Middle School	27	27		4	4		1	1				
Sp Ed - High School	50	50		8	8		1	1				
Subtotal	118	118	-	18	18	-	3	3	-	-	-	-
Totals	406	406	-	63	61	(2)	27	27	-	9	9	-
Percentage Error			<u>0.00%</u>			<u>3.17%</u>			<u>0.00%</u>			<u>0.00%</u>

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools	754.5	754.5	-	55	55	-
Transported - Non - Public	20.5	20.5	-	2	2	-
Special Ed. - Public	11.0	11.0	-	1	1	-
Special Needs - Public	141.0	141.0	-	10	10	-
	927.0	927.0	-	68	68	-
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**PARAMUS BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID  
ENROLLMENT AS OF OCTOBER 15, 2022  
SCHEDULE OF AUDITED ENROLLMENTS**

	Resident LEP Not Low Income			Sample for Verification		
	Reported on A.S.S.A	Reported on Workpapers	Errors	Sample Selected from Workpapers	Verified to Register	Sample Errors
Half Day Pre K (3yrs)						
Full Day Pre K (3yrs)						
Half Day Pre K (4yrs)						
Full Day Pre K (4yrs)						
Half Day Kindergarten						
Full Day Kindergarten	13	13		4	4	
Grade 1	21	21		6	6	
Grade 2	17	17		5	5	
Grade 3	10	10		3	3	
Grade 4	5	5		1	1	
Grade 5	5	5		1	1	
Grade 6	6	6		2	2	
Grade 7	4	4		1	1	
Grade 8	3	3		1	1	
Grade 9	6	6		2	2	
Grade 10	4	4		1	1	
Grade 11	6	6		2	2	
Grade 12	2	2		1	1	
Subtotal	102	102	-	30	30	-
Sp Ed - Elementary	4	4	-	1	1	-
Sp Ed - Middle School						
Sp Ed - High School	1	1	-	1	1	-
Subtotal	5	5	-	2	2	-
Totals	107	107	-	32	32	-
Percentage Error		0.00%			0.00%	

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

2022-2023 Total General Fund Expenditures per the ACFR		\$ 112,376,725
Decreased by:		
On-Behalf TPAF Pension & Social Security		<u>(18,359,937)</u>
Adjusted 2022-2023 General Fund Expenditures		<u>\$ 94,016,788</u>
2% of Adjusted 2022-2023 General Fund Expenditures		\$ 1,880,336
Allowable Adjustments		
Extraordinary Aid	\$ 682,653	
Nonpublic Transportation Aid	<u>80,496</u>	
		<u>763,149</u>
Maximum Unassigned Fund Balance		<u>\$ 2,643,485</u>
Total General Fund - Fund Balance at June 30, 2023		\$ 42,139,873
Decreased by:		
Year End Encumbrances		3,721,017
Capital Reserve		29,099,824
Maintenance Reserve		4,353,206
Emergency Reserve		855,750
Excess Surplus - Designated for Subsequent Year's Budget		600,000
Unemployment Compensation Reserve		<u>266,591</u>
Total Unassigned Fund Balance		<u>\$ 3,243,485</u>
<b>Fund Balance - Excess Surplus</b>		<u>\$ 600,000</u>
<b><u>Recapitulation of Excess Surplus as of June 30, 2023</u></b>		
Excess Surplus - Designated for Subsequent Year's Budget		\$ 600,000
Excess Surplus		<u>600,000</u>
<b>Total Excess Surplus</b>		<u>\$ 1,200,000</u>

**PARAMUS BOARD OF EDUCATION  
RECOMMENDATIONS**

I. **Administrative Practice 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 Program**

There are none.

V. **Student Body Activities**

There are none.

VI. **Application for State School**

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**

No recommendations were reported in the prior year.

**ACKNOWLEDGEMENT**

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.