FAIR LAWN PUBLIC SCHOOLS
COUNTY OF BERGEN
AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2024

FAIR LAWN PUBLIC SCHOOLS
COUNTY OF BERGEN
AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE
FINDINGS - FINANCIAL,
COMPLIANCE AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2024
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November 25, 2024

The Honorable President and Members
of the Board of Education
Fair Lawn Public Schools
County of Bergen, NJ

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 financial statements of the Board of Education of the Fair Lawn Public Schools in the County of Bergen for the fiscal year ended June 30, 2024, and have issued our report thereon dated November 25, 2024.

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.

We will review the status of the comments during our next audit engagement. We have already discussed these comments and suggestions with various management personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the suggestions.

This report is intended for the information of the Fair Lawn Public Schools' management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Nisivoccia LLP
NISIVOCCIA LLP

Heidi A. Wohlleb
Heidi A. Wohlleb
Licensed Public School Accountant #2140
Certified Public Accountant

FAIR LAWN PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2024

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer of School Moneys, 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

Multi-peril insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the District's ACFR.

Officials in Office and Surety Bonds

Name	Position	Coverage
Danielle Mancuso	School Business Administrator/Board Secretary	$ 475,000
Karen Palermo	Treasurer of School Monies	500,000

The District has Employee Dishonesty and Faithful Performance coverage through the Utica National Insurance Group as detailed on Exhibit J-20 of the ACFR.

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 District data certification was completed by the Superintendent. The District's Chapter 44 data was submitted timely.

The original data submission did not require significant revision due to errors or omissions on the part of the District.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were different than estimated costs. The Board made a proper adjustment to the billings to sending districts for the change in per pupil costs in accordance with N.J.A.C. 6A:23A-3.1(f)3.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid on a test basis, during the period under review indicated overall compliance with respect to signatures, certification and supporting documentation.

Financial Planning, Accounting and Reporting (Cont'd)

Payroll Account and Position Control Roster

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

All payrolls were approved by the Superintendent and were certified by the President of the Board, the Board Secretary/Business Administrators and the Chief School Administrator. Payrolls were delivered to the Treasurer of School Monies with a warrant to her order for the full amount of the payroll.

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (superintendent, assistant superintendent, and business administrator) to the NJ Department of Treasury was filed in a timely manner.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made on a test basis as of June 30, for proper classification of orders as reserve for encumbrances and accounts payable.

Classification of Expenditures – General and Administrative

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23A-8.2 as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection included administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-16.2(f). Overall compliance was noted.

Board Secretary's Records

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Board Secretary's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments.

Treasurer's Records

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Treasurer's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments.

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

The E.S.E.A. financial exhibits are contained herein within the Special Revenue Section of the District's ACFR. This section of the ACFR documents the financial position pertaining to projects under Titles I, II, III, III Immigrant, and IV of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for the E.S.E.A. did not indicate any area of noncompliance.

Financial Planning, Accounting and Reporting: (Cont'd)

Other Special Federal and/or State Projects

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 District's Special Projects were approved as listed on Schedule A and Schedule B 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.

Finding 2024-001:

During our review of Extraordinary Aid, we noted that for one student tested that the type of nursing services reported as provided in the application did not coincide with the nursing services to be provided in the student’s individualized education plan (IEP). However, as the actual costs reported were based on the type of nursing services actually required in the student’s IEP, the costs reported on the application were accurate. Also, it was noted that for one student tested, a Commission for the Blind cost was included in error which resulted in an overreporting of expenditures of $2,200. As the overreported costs were minor in comparison with the total costs reported and the District has instituted procedures to ensure only actual costs are reported and the actual type of service required for the student per the student’s IEP are reflected in on the Extraordinary Aid application, a formal recommendation is not judged to be warranted.

T.P.A.F. Reimbursement

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

T.P.A.F. Reimbursement to the State for Federal Salary Expenditures

The T.P.A.F. Reimbursement to the State for Federal Salary Expenditures was not remitted to the State of New Jersey prior to the required deadline of October 1, 2024. However, as the reimbursement form was reviewed and no exceptions were noted and no reimbursement was due to the State, no formal recommendation is judged to be warranted.

Travel Expense and Reimbursement Policy

Travel regulations require each District to adopt a formal policy and procedure pertaining to travel and expense reimbursement for its employees and board members. The regulations include requirements for the District to establish a maximum travel amount for the year and to ensure that the maximum amount is not exceeded. The regulations also require that all travel must be preapproved by the Board of Education and Superintendent and that a brief report detailing the key issues addressed at the travel event must be submitted after the travel event has occurred. Overall compliance was noted.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-3 states:

a. "When the cost or price of any contract awarded by the purchasing agent in the aggregate, does not exceed in a contract year the total sum of $17,500, the contract may be awarded by a purchasing agent when so authorized by resolution of the Board of Education without public advertising for bids and bidding therefore, except that the Board of Education may adopt a resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to subsection b. of section 9 of P.L.1971, c. 198 the Board of Education may establish that the bid threshold may be up to $25,000. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.

b. Commencing in the fifth year after the year in which P.L.1999, c. 440 takes effect and every five years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount and the higher threshold amount which the Board of Education is permitted to establish as set forth in subsection a. of this section or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as that term is defined in N.J.S.A. 18A:18A-2, and shall round the adjustment to the nearest $1,000. The Governor shall notify all local school districts of the adjustment no later than June 1 of every fifth year. The adjustment shall become effective on July 1 of the year in which it is made . . . ."

N.J.S.A. 18A:18A-4 states, "Every contract for the provision or performance of any goods or services the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the Board of Education to the lowest responsible bidder after public advertising for bids and bidding therefore, except as is provided otherwise in this chapter or specifically by any other law . . . ."

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 $20,200 for 2023-2024.

As per N.J.S.A. 18A:18A-3, the Board passed a resolution, authorizing the Business Administrator as a qualified purchasing agent and increasing the bid threshold to $44,000.

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 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. None were noted.

Based upon the results of our examination, we did not note any individual payments, contracts, or agreements for the performance of any work or goods or services, 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, amended.

School Purchasing Programs (Cont'd)

Contracts and Agreements Requiring Advertisement for Bids (Cont'd)

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.

School Food Service

The financial transactions and statistical records of the School Food Service Fund were reviewed. The financial accounts and meal count records were reviewed on a test-check basis. No exceptions were noted.

Cash receipts and bank records were reviewed for timely deposit. No exceptions were noted.

The District utilizes a food service management company (FMSC) 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 FMSC Cost Reimbursable Fixed Price contract/addendum were reviewed and audited. The FMSC contract includes an operating results provision which guarantees that the food service program will return a profit of at least $30,000. The operating results have been met. All vendor discounts, rebates and credits from vendors and/or the FSMC were tracked and credited to the Food Service account and reconciled to supporting documentation at least annually. No exceptions were noted.

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 if the FSMC received a PPP loan.

Expenditures were separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified on a test basis. 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 nonprofit status of the School Food Service Fund. No exceptions were noted.

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.

The FSMC did not apply for and receive a loan in accordance with the Payroll Protection Plan and did not use the funds to pay for costs applicable to the Food Service Programs.

Time sheets and labor costs provided to the District by the Food Service contractor were reviewed on a test basis without exception. Payroll records were maintained on all School Food Service employees authorized by the Board of Education. No exceptions were noted.

School Food Service (Cont'd)

The number of meals claimed for reimbursement was compared to sales and meal count records on a test basis. As part of the claims review process, the Edit Check Worksheet was completed. Reimbursement claims were submitted/certified in a timely manner. No exceptions were noted.

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/or to the list of directly certified students on file, times the number of operating days, on a school-by-school basis. The free and reduced price meal policy was reviewed for uniform administration throughout the school district. Sites approved to participate in Provisions I and II were examined for compliance with all counting and claiming requirements. The required verification procedures for free and reduced price applications were completed and available for review. No exceptions were noted.

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

Non-program foods were purchased, prepared or offered for sale. The Statement of Revenue, Expenses and Changes in Net Position in the ACFR Schedule B-5 does separate program and non-program revenue and purchased services (including fixed price contract) and non-program cost of goods sold.

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

Finding 2024-002:

The District has net excess cash resources in the Food Service Fund at June 30, 2024 of $3,129,049. As the District has plans in place to resolve the excess, no formal recommendation is judged to be warranted.

Student Body Activities

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Student Activities records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on the procedures, we have no comments.

Application for State School Aid

Our audit procedures included a test of information reported in the October 16, 2023 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled, low income and bilingual education students. 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 a few exceptions. The information that was included on the workpapers was verified on a test basis 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's written procedures for the recording of student enrollment data appear to be adequate.

Pupil Transportation

Our audit procedures included a test of on-roll status reported on the 2023-2024 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.

Pupil Transportation (Cont'd)

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 NJSDA grant agreements for consistency with recording NJSDA revenue, transfer of local funds from General Fund or from the Capital Reserve Account and awarding of contracts for eligible facilities construction.

Testing for Lead of All Drinking Water in Educational Facilities

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

Management Suggestions

Federal Grant Receivables

It is suggested that federal grant requests for reimbursements are submitted on a regular basis to ensure timely collection, to lessen the impact on cash flows and to ensure full compliance with federal and state cash management requirements.

COVID-19 Federal Funding

It is likely that the District will undergo some review of its COVID-19 federal funding if only at a desk review level by state and/or federal agencies. We strongly suggest that the District ensures that these funds are utilized in accordance with the applicable federal requirements especially with respect to procurement. Additionally, we strongly suggest that the District ensures that these funds are accounted for in the state account numbers designated by the NJ Department of Education and that any applicable Board policies are current with respect to federal grant requirements.

Reconciling Food Service Management Contractor's Operating Statement with District Records

It is suggested that the District reconcile the revenue and expenses per the Food Service Management Contractor's Operating Statement with the District's records on a monthly basis.

Banking

It is suggested that the District consider whether a review of other banking institutions is conducted to ensure that the District is receiving the most favorable interest rates or services.

Status of Prior Year Findings/Recommendations

The prior year recommendation 2023-001 regarding the District utilizing either an average of all the personal aides' salaries or the salary for the actual personal aide assigned to the students as the cost reported for the salary for a personal aide as well as every effort being made to ensure that documentation is maintained on file to support the costs reported for certain other costs for additional services provided for one to one nursing services and occupational, speech and physical therapy services has been resolved.

FAIR LAWN PUBLIC SCHOOLS
SCHEDULE OF MEAL COUNT ACTIVITY
FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM
ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Program	Meals Claimed	Meals Tested	Meals Verified	Difference	Rate	(Over)/Under Claim
National School Lunch:						
Free	52,280	17,804	17,804	-0-	4.27	-0-
Reduced	16,894	5,740	5,740	-0-	3.87	-0-
Paid	219,438	75,961	75,961	-0-	0.42	-0-
Total	288,612	99,505	99,505			-0-
School Breakfast						
Free	3,323	1,151	1,151	-0-	2.28	-0-
Reduced	1,539	560	560	-0-	1.98	-0-
Paid	6,252	2,426	2,426	-0-	0.38	-0-
Total	11,114	4,137	4,137			-0-
Total Net Under/(Over)claim						$ -0-

FAIR LAWN PUBLIC SCHOOLS
SCHEDULE OF NET CASH RESOURCES
FOOD SERVICE FUND
ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Net Cash Resources:

ACFR	*	**Current Assets**		
B-4		Cash & Cash Equiv.	$ 3,963,179	
B-4		Due from Other Gov'ts	25,562	
B-4		Other Accounts Receivable	1,300	
B-4		Due from Other Funds	15,738	
ACFR		**Current Liabilities**		
B-4		Less Accounts Payable	(127,597)	
B-4		Less Unearned Revenue	(97,812)	
		Net Cash Resources	**$ 3,780,370**	**(A)**

Net Adj. Total Operating Expense:

B-5	Tot. Operating Exp.	$ 2,277,451	**(1)**
B-5	Less Depreciation	(106,381)	
	Adj. Tot. Oper. Exp.	**$ 2,171,070**	**(B)**

Average Monthly Operating Expense:

B / 10	**$ 217,107**	**(C)**

Three times monthly Average:

3 X C	**$ 651,321**	**(D)**

TOTAL IN BOX A	$ 3,780,370	**(A)**
LESS TOTAL IN BOX D	(651,321)	**(D)**
NET	**$ 3,129,049**	

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.

FAIR LAWN PUBLIC SCHOOLS
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 16, 2023

	2024-2025 Application for State School Aid						Sample for Verification					
	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	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Full Day Kindergarten	325		325				325		325			
Grade One	362		362				362		362			
Grade Two	371		371				371		371			
Grade Three	355		355				355		355			
Grade Four	362		362				362		362			
Grade Five	382		382				382		382			
Grade Six	383		383				383		383			
Grade Seven	364		364				364		364			
Grade Eight	389		389				389		389			
Grade Nine	336		336	2		(2)	336		336			
Grade Ten	326		326				326	2	326	2		
Grade Eleven	338	2	339	2	(1)		339	2	339	2		
Grade Twelve	314	2	314	2			314	1	314	1		
Subtotal	4,607	4	4,608	6	(1)	(2)	4,608	5	4,608	5		
Special Education:												
Elementary School	356		356				10		10			
Middle School	211		212		(1)		5		5			
High School	318	6	320	6	(2)		10		10			
Subtotal	885	6	888	6	(3)		25		25			
Totals	5,492	10	5,496	12	(4)	(2)	4,633	5	4,633	5	-0-	-0-
Percentage Error					-0.07%	-20.00%					0.00%	0.00%

FAIR LAWN PUBLIC SCHOOLS
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 16, 2023

	Private Schools for Disabled					
	Reported on ASSA as Private Schools	Reported on Workpapers as Private Schools	Errors	Sample for Verification	Sample Verified	Sample Errors
Special Education:						
Elementary School	5	5		1	1	
Middle School	10	10		2	2	
High School	23	20	3	2	2	
Totals	38	35	3	5	5	-0-
Percentage Error			7.89%			0.00%

FAIR LAWN PUBLIC SCHOOLS
SCHEDULE OF AUDITED ENROLLMENT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 16, 2023

	Resident Low Income			Sample for Verification		
	Reported on ASSA as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Kindergarten	28	28		1	1	
Grade One	46	46		1	1	
Grade Two	43	43		1	1	
Grade Three	50	50		2	2	
Grade Four	46	45	1	1	1	
Grade Five	52	52		2	2	
Grade Six	63	62	1	2	2	
Grade Seven	50	50		2	2	
Grade Eight	44	44		1	1	
Grade Nine	68	68		2	2	
Grade Ten	57	55	2	2	2	
Grade Eleven	49.5	50	(1)	2	2	
Grade Twelve	43	43		1	1	
Subtotal	639.5	636	4	20	20	
Special Education:						
Elementary School	69	69		2	2	
Middle School	43	42	1	1	1	
High School	50.5	52	(2)	2	2	
Subtotal	162.5	163	(1)	5	5	
Totals	802	799	3	25	25	-0-
Percentage Error			0.37%			0.00%

FAIR LAWN PUBLIC SCHOOLS
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 16, 2023

	Resident LEP Low Income						Resident LEP Not Low Income					
	Reported on A.S.S.A. as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Test Scores, Application and Register	Sample Errors	Reported on A.S.S.A. as LEP Not Low Income	Reported on Workpapers as LEP Not Low Income	Errors	Sample Selected from Workpapers	Verified to Test Scores and Register	Sample Errors
Full Day Kindergarten	6	6		1	1		24	24		2	2	
Grade One	10	10		1	1		23	23		2	2	
Grade Two	9	9		1	1		27	27		2	2	
Grade Three	20	20		1	1		16	16		1	1	
Grade Four	10	10		1	1		10	10		1	1	
Grade Five	9	9		1	1		9	9		1	1	
Grade Six	7	7		1	1		2	2				
Grade Seven	4	4					5	5		1	1	
Grade Eight	2	2					5	5		1	1	
Grade Nine	9	10	(1)	1	1		1	3	(2)			
Grade Ten	3	3					1	1				
Grade Eleven	6	6		1	1		6	6		1	1	
Grade Twelve							6	6		1	1	
Subtotal	95	96	(1)	9	9		135	137	(2)	13	13	
Special Ed - Elementary	2	2		1	1		1	1		1	1	
Special Ed - Middle School												
Special Ed - High School	2	2					1	1				
Subtotal	4	4		1	1		2	2		1	1	
Totals	99	100	(1)	10	10	-0-	137	139	(2)	14	14	-0-
Percentage Error			-1.01%			0.00%			-1.46%			0.00%

FAIR LAWN PUBLIC SCHOOLS
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 16, 2023

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular - Public Schools	101	101		3	3	
Regular - Special Education	18	18		1	1	
Transported - Non Public	121	121		3	3	
AIL Non- Public	517	517		12	12	
Special Needs - Public	180	180		5	5	
Special Needs - Private	35	35		1	1	
Totals	972	972	-0-	25	25	-0-
Percentage Error			0.00%			0.00%

	Reported	Recalculated
Average Mileage - Regular Including Grade PK Students	5.9	5.9
Average Mileage - Regular Excluding Grade PK Students	5.9	5.9
Average Mileage - Special Education with Special Needs	3.8	3.8

FAIR LAWN PUBLIC SCHOOLS
EXCESS SURPLUS CALCULATION
FISCAL YEAR ENDED JUNE 30, 2024

EXCESS SURPLUS CALCULATION

REGULAR DISTRICT

SECTION 1

A. 2% Calculation of Excess Surplus

2023-2024 Total General Fund Expenditures per the ACFR, Ex. C-1	$ 143,207,418	(B)		
Increased by:				
Transfer from Capital Outlay to Capital Projects Fund	$ -0-	(B1a)		
Transfer from Capital Reserve to Capital Projects Fund	$ 5,617,665	(B1b)		
Transfer from General Fund to SRF for PreK-Regular	$ -0-	(B1c)		
Transfer from General Fund to SRF for PreK-Inclusion	$ -0-	(B1d)		
Decreased by:				
On-Behalf TPAF Pension and Social Security	$ 25,387,284	(B2a)		
Assets Acquired Under Leases and Financed Purchases	$ -0-	(B2b)		
Adjusted 2023-2024 General Fund Expenditures [(B)+(B1's)-(B2's)]	$ 123,437,799	(B3)		
2% of Adjusted 2023-2024 General Fund Expenditures [(B5) times .02]	$ 2,468,756	(B4)		
Enter Greater of (B4) or $250,000	$ 2,468,756	(B5)		
Increased by: Allowable Adjustment	$ 2,123,026	(K)		
Maximum Unassigned Fund Balance [(B5)+(K)]			$ 4,591,782	(M)

SECTION 2

Total General Fund - Fund Balances @ 6/30/2024	$ 53,411,912	(C)		
(Per ACFR Budgetary Comparison Schedule C-1)				
Decreased by:				
Year End Encumbrances	$ 1,957,848	(C1)		
Legally Restricted - Designated for Subsequent Year's Expenditures	$ -0-	(C2)		
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures	$ 8,655,588	(C3)		
Other Restricted/Reserved Fund Balances	$ 34,373,767	(C4)		
Assigned - Designated for Subsequent Year's Expenditures	$ -0-	(C5)		
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]			$ 8,424,709	(U1)

FAIR LAWN PUBLIC SCHOOLS
EXCESS SURPLUS CALCULATION
FISCAL YEAR ENDED JUNE 30, 2024
(Continued)

SECTION 3

Restricted Fund Balance - Excess Surplus [(U1)-(M)] IF NEGATIVE, ENTER -0-	$ 3,832,927	(E)

Recapitulation of Excess Surplus as of June 30, 2024

Restricted Excess Surplus - Designated for Subsequent Year's Expenditures	$ 8,655,588	(C3)
Restricted Excess Surplus [(E)]	$ 3,832,927	(E)
Total [(C3)+(E)]	$ 12,488,515	(D)

Detail of Allowable Adjustments

Impact Aid	$ -0-	(H)
Sale and Lease Back	$ -0-	(I)
Extraordinary Aid	$ 1,847,742	(J1)
Additional Nonpublic School Transportation Aid	$ 275,284	(J2)
Current Year School Bus Advertising Revenue Recognized	$ -0-	(J3)
Family Crisis Transportation Aid	$ -0-	(J4)
Supplemental Stabilization Aid received May 2023	$ -0-	(J5)
Total Adjustments ((H)+(I)+(J1)+(J2)+(J3)+(J4))	$ 2,123,026	(K)

Detail of Other Restricted Fund Balance

Statutory restrictions:		
Approved unspent separate proposal	$ -0-	
Sale/lease-back reserve	$ -0-	
Capital reserve	$ 28,401,298	
Maintenance reserve	$ 4,427,875	
Emergency reserve	$ 607,078	
Tuition reserve	$ -0-	
Unemployment Compensation	$ 937,516	
Other state/governmental mandated reserve	$ -0-	
Other Restricted Fund Balance not noted above	$ -0-	
Total Other Restricted Fund Balance	$ 34,373,767	(C4)

FAIR LAWN PUBLIC SCHOOLS
SUMMARY OF RECOMMENDATIONS
FISCAL YEAR ENDED JUNE 30, 2024

It is recommended that:

1. Administrative Practices and Procedures

   None

2. Financial Planning, Accounting and Reporting

   None

3. School Purchasing Program

   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. Status of Prior Year's Finding/Recommendation

   The prior year recommendation 2023-001 regarding the District utilizing either an average of all the personal aides' salaries or the salary for the actual personal aide assigned to the students as the cost reported for the salary for a personal aide as well as every effort being made to ensure that documentation is maintained on file to support the costs reported for certain other costs for additional services provided for one to one nursing services and occupational, speech and physical therapy services has been resolved.