Auditor's Management Report

for the

Borough of Alpine School District

in the

County of Bergen
New Jersey

for the

Fiscal Year Ended
June 30, 2025

AUDITOR'S MANAGEMENT REPORT OF ADMINISTRATIVE FINDINGS-FINANCIAL AND COMPLIANCE

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INDEPENDENT AUDITOR'S REPORT

Honorable President and Members
of the Board of Education
Borough of Alpine School District
County of Bergen
Alpine, New Jersey 07620

We have audited, in accordance with U.S. generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Borough of Alpine School District in the County of Bergen for the year ended June 30, 2025, and have issued our report dated December 5, 2025.

As part of our audit, we performed procedures required by the New Jersey Department of Education, and the findings and results are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended solely for the information of the Borough of Alpine School District, County of Bergen, New Jersey, the New Jersey Department of Education and federal and state audit awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Suplee, Clooney & Company
CERTIFIED PUBLIC ACCOUNTANTS

Robert W. Allen
PUBLIC SCHOOL ACCOUNTANT NO. 948

December 5, 2025

SCOPE OF AUDIT

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer of School Monies, the activities of the Borough of Alpine School District and the records under the auspices of the Board of Education.

ADMINISTRATIVE PRACTICES AND PROCEDURES

Insurance

Insurance coverage was carried in the amounts as detailed in the District's ACFR. (See Exhibit J-20)

Official Bonds

NAME	POSITION	AMOUNT OF BOND
Olga Sico	Business Administrator/Board Secretary	$85,000.00
Judith Curran	Treasurer of School Monies	$200,000.00

Adequacy of insurance coverage is the responsibility of the Board of Education.

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 fiscal 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 and was submitted timely.

FINANCIAL PLANNING, ACCOUNTING AND REPORTING

Examination of Claims

Our audit of claims paid during the period under review did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

FINANCIAL PLANNING, ACCOUNTING AND REPORTING (Continued)

Payroll Accounts

The net salaries of all employees of the District were deposited in the Net 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/Business Administrator.

Salary withholdings were promptly remitted to the proper agencies, including health benefit premium amounts withheld due to the general fund.

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

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 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 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, 2025.

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:23A-8.3. As a result of the procedures performed, no errors were noted and no additional procedures were deemed necessary to the test the propriety of expenditure classification.

Board Secretary's Records

The financial records, books of account and minutes of the Board Secretary were maintained in satisfactory condition and the contractual order system was fully implemented.

FINANCIAL PLANNING, ACCOUNTING AND REPORTING (Continued)

Treasurer's Records

The records maintained by the Treasurer of School Monies were in satisfactory condition and were in agreement with the records maintained by the Board Secretary/Business Administrator.

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 and VI of the Elementary and Secondary Education Act as amended and reauthorized.

Other Special Federal and/or State Projects

The District's Special Projects were approved as listed on Schedule A and Schedule B located in the ACFR.

Our examination of the State and Federal 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 represent an accurate statement of the financial position pertaining to the aforementioned special projects.

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.

The amount of the expenditure charged to the current year's Final Report(s) for all federal awards for the school district to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal funds was made prior to the end of the 90-day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement. No exceptions were noted

SCHOOL PURCHASING PROGRAMS

Contracts and Agreements Requiring Advertisement for Bids

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 therefor, except as is provided otherwise in this chapter or specifically by any other law.

The Board of Education may, by resolution, approve by the majority of the board of education and subject to subsections b. and c. of this section, disqualify a bidder who would otherwise be determined to be the lowest responsible bidder, if the board of education finds that it has had negative prior experience with the bidder."

Effective July 1, 2020, the bid threshold in accordance with N.J.S.A. 18A:18A-3(a) and (c) is $32,000.00. In accordance with N.J.S.A. 40A:11-9 (b) the bid threshold for all purchases made by the District's qualified purchasing agent is $44,000.00. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18:39-3 is currently $22,400.00.

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 solicitor'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 provisions 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 the district made purchases through the use of state contracts.

FOOD SERVICE FUND

Since July 1, 2018, the District has elected not to participate in the federally assisted child nutrition programs encompassing the National School Lunch, Breakfast and Special Milk programs.

STUDENT BODY ACTIVITIES

The records for the Student Body Activities were maintained in satisfactory condition.

APPLICATION FOR STATE SCHOOL AID

Our audit procedures included a test of information reported in the October 15, 2024 Application for State School Aid (A.S.S.A) for on-roll, private schools for the handicapped, 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 work papers 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 work papers 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 2024-25 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 procedures included a review of the SDA grant agreements for consistency with recording of SDA revenue, transfer of local funds from the general or capital reserve account, and awarding of contracts for eligible facilities construction. No exceptions were noted.

MISCELLANEOUS

Testing for Lead of All Drinking Water in Educational Facilities

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

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

FOLLOW-UP ON PRIOR YEAR'S FINDINGS

In accordance with Government Auditing Standards, our procedures included a review of the status of prior year audit recommendations. There were no prior year findings.

ALPINE PUBLIC SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENTS AS OF 10/15/2024

	2025-2026 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Verifi-cation	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool - 3 YR					-	-					-	-				-
Half Day Preschool - 4 YR					-	-					-	-				-
Half Day Kindegarten					-	-					-	-				-
Full Day Kindergarten	10		10		-	-	10		10		-	-				-
One	9		9		-	-	9		9		-	-				-
Two	22		22		-	-	10		10		-	-				-
Three	13		13		-	-	10		10		-	-				-
Four	12		12		-	-	10		10		-	-				-
Five	12		12		-	-	11		11		-	-				-
Six	14		14		-	-	10		10		-	-				-
Seven	18		18		-	-	11		11		-	-				-
Eight	18		18		-	-	10		10		-	-				-
Nine					-	-					-	-				-
Ten					-	-					-	-				-
Eleven					-	-					-	-				-
Twelve					-	-					-	-				-
Post-Graduate					-	-					-	-				-
Adult H.S. (15+CR.)					-	-					-	-				-
Adult H.S. (1-14 CR.)					-	-					-	-				-
Subtotal	128	-	128	-	-	-	91	-	91	-	-	-	-	-	-	-
Special Ed - Elementary	8		8		-	-	4		4		-	-	1	1	1	-
Special Ed - Middle School	9		9		-	-	4		4		-	-				-
Special Ed - High School					-	-					-	-	2	2	2	-
Subtotal	17	-	17	-	-	-	8	-	8	-	-	-	3	3	3	-
Co. Voc. - Regular																
Co. Voc. Ft. Post Sec.																
Totals	145	-	145	-	-	-	99	-	99	-	-	-	3	3	3	-
Percentage Error					0.00%	0					0.00%					0.00%

ALPINE PUBLIC SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENTS AS OF 10/15/2024

	Resident Low Income			Sample for Verification			Resident ELL Low Income			Sample for Verification		
	Reported on A.S.S.A. as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A. as LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Preschool												
Full Day Preschool												
Half Day Kindergarten												
Full Day Kindergarten			-			-						-
One			-			-						-
Two			-			-						-
Three			-			-						-
Four			-			-						-
Five			-			-						-
Six			-			-						-
Seven			-			-						-
Eight			-			-						-
Nine			-			-						-
Ten			-			-						-
Eleven			-			-						-
Twelve			-			-						-
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14 CR.)												
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed - Elementary			-			-						
Special Ed - Middle			-		-	-						
Special Ed - High			-			-						
Subtotal	-	-	-	-	-	-	-	-	-			-
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Totals	-	-	-	-	-	-	-	-	-	-	-	-
Percentage Error												

	Transportation					
	Reported on DRTRS by DOE/county	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools, col. 1	20	20	-	15	15	-
Reg -SpEd, col. 4	3	3	-	2	2	-
Transported - Non-Public, col. 3	-	-	-	-	-	-
Special Ed Spec, col. 6	5	5	-	4	4	-
AIL	30	30	-	23	23	-
Totals	58	58	-	44	44	-
Percentage Error						0%

		Reported	Recalculated
Reg Avg.(Mileage) = Regular Including Grade PK students (Part A)		6.2	6.2
Reg Avg.(Mileage) = Regular Excluding Grade PK students (Part B)	If Applicable	6.2	6.2
Spec Avg. = Special Ed with Special Needs		6.3	6.3

ALPINE PUBLIC SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENTS AS OF 10/15/2024

	Resident ELL NOT Low Income			Sample for Verification		
	Reported on A.S.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Preschool			-			-
Full Day Preschool			-			-
Half Day Kindegarten			-			-
Full Day Kindergarten			-			-
One			-			-
Two	2	2	-	2	2	-
Three	1	1	-	1	1	-
Four			-			-
Five	1	1	-	1	1	-
Six			-			-
Seven	1	1	-	1	1	-
Eight	1	1	-	1	1	-
Nine			-			-
Ten			-			-
Eleven			-			-
Twelve			-			-
Post-Graduate			-			-
Adult H.S. (15+CR.)			-			
Adult H.S. (1-14 CR.)			-			-
Subtotal	6	6	-	6	6	-
Special Ed - Elementary			-			-
Special Ed - Middle			-			-
Special Ed - High			-			-
Subtotal	-	-	-	-	-	-
Co. Voc. - Regular			-			-
Co. Voc. Ft. Post Sec.			-			-
Totals	6	6	-	6	6	-
Percentage Error			0.00%			0.00%

BOROUGH OF ALPINE SCHOOL DISTRICT

SCHEDULE OF CALCULATION OF EXCESS SURPLUS

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Section 1- 2% Calculation of Excess Surplus

2024-25 General Fund Expenditures per the ACFR (Exhibit C-1)		$ 8,028,222.88
Increased by:		
Transfer from Capital Reserve to Capital Projects Fund	$ 291,500.00	
		291,500.00
		8,319,722.88
Decreased by:		
On-Behalf TPAF Pension and Social Security	$ 1,209,288.33	
		1,209,288.33
Adjusted 2024-25 General Fund Expenditures		$ 7,110,434.55
2% of Adjusted 2024-25 General Fund Expenditures		$ 142,208.69
Greater of 2% or $250,000	$ 250,000.00	
Increased by: Allowable Adjustment	178,689.00	
Maximum Unreserved/Undesignated Fund Balance		$ 428,689.00

Section 2

Total General Fund Balances at June 30, 2025 (Exhibit C-1)		$ 9,064,145.26
Decreased by:		
Reserved for Encumbrances	$ 217,772.27	
Other Restricted Fund Balances	8,417,683.99	
		8,635,456.26
Total Unassigned Fund Balance		$ 428,689.00

Section 3

Restricted Fund Balance- Excess Surplus	$

Recapitulation of Excess Surplus at June 30, 2025

Restricted Excess Surplus - Designated for Subsequent Year's Expenditures	$
Total	$

Detail of Allowable Adjustments:

Extraordinary Aid (Unbudgeted)	$ 164,679.00
Additional Non-Public School Transportation Aid	14,010.00
	$ 178,689.00

Detail of Other Restricted Fund Balances:

Capital Reserve	$ 8,317,577.24
Unemployment Compensation	50,106.75
Emergency Reserve	50,000.00
	$ 8,417,683.99

INDEPENDENT AUDITOR'S MANAGEMENT REPORT OF ADMINISTRATIVE FINDINGS – FINANCIAL COMPLIANCE

RECOMMENDATIONS

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. Miscellaneous

   None

10. Status of Prior Year's Findings/Recommendations

    Not Applicable