TEANECK BOARD OF EDUCATION
AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE
JUNE 30, 2025

TEANECK BOARD OF EDUCATION
AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS
- FINANCIAL, COMPLIANCE AND PERFORMANCE

TABLE OF CONTENTS

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Honorable President and Members
of the Board of Education
Teaneck Board of Education
651 Teaneck Road
Teaneck, New Jersey 07666

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 Teaneck Board of Education as of and for the fiscal year ended June 30, 2025, and have issued our report thereon dated December 15, 2025.

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.

Lerch, Vinci & Bliss, LLP
LERCH, VINCI & BLISS, LLP
Certified Public Accountants
Public School Accountants

Gary J. Vinci
Gary J. Vinci
Public School Accountant
PSA Number CS00829

Fair Lawn, New Jersey
December 15, 2025

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TEANECK BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Scope of Audit

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

Fire insurance coverage was carried in the amounts as detailed on the Insurance Schedule in Exhibit J-20 of the District's Annual Comprehensive Financial Report (the "ACFR").

Official Bonds

Name	Position	Amount
Dr. Victor Anaya	Business Administrator/Board Secretary (December 9, 2024 to March 31, 2025)	$500,000
Haqquisha Q. Taylor	Board Secretary/School Business Administrator (July 1, 2024 to August 20, 2024)	450,000
Aneesa Baig	Acting Board Secretary (August 21, 2024 to March 2, 2025)	500,000
Antoinette Kelly	Treasurer of School Monies	500,000

There is a Public Employees' Faithful Performance Blanket Position Bond with Selective Insurance covering all other employees with multiple coverage of $500,000.

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 and was submitted in a timely manner.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period under review did not reveal any significant discrepancies with respect to each of signature, certifications or supporting documentation.

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 payroll taxes 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.

Financial Planning, Accounting and Reporting (Continued)

Payroll Account (Continued)

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

> **Finding 2025-01** – Our audit noted that a payroll agency ledger by deduction was not currently maintained by the District.
>
> **Recommendation** – A payroll agency ledger by deduction be currently maintained and in agreement with the monthly bank reconciliation.

The District filed the required certificate (E-CERTI) of compliance with requirements for income tax compensation of certain administrators with the NJ Department of Treasury.

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

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 reserve 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.

> **Finding 2025-02 (ACFR Finding 2025-001)** – Our audit of encumbrances noted the following:
>
> With regards to the General Fund,
>
> > Encumbrances totaling $1,330,290 were determined to be either claims and judgements payable, accounts payable or blanket purchase orders which should have been closed at year end. An audit adjustment was made to reclassify balances.
>
> With regards to the Special Revenue Fund,
>
> > The amount owed to the State of New Jersey for the TPAF Reimbursement for Federally Funded Programs totaling $63,679 was recorded as an encumbrance (open purchase order) at June 30, 2025. An audit adjustment was made to reclassify this amount to an account payable.
> >
> > Encumbrances totaling $70,833 were determined to be residual balances which should have been closed at year end. An audit adjustment was made to reclassify balances.
>
> **Recommendation** – The District review purchase orders at year end for proper classification as an accounts payable or outstanding encumbrance.

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, a separate test was made to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.3 as it relates to administrative coding classification. No errors were noted.

Financial Planning, Accounting and Reporting (Continued)

Travel

The Board of Trustees has adopted a travel policy that complies with N.J.S.A. 18A:11-12.

Board Secretary's Records

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

Finding 2025-03 – Our audit noted the following items:

- The General Fund year end intergovernmental accounts receivable account balance was overstated by $485,744 and the other accounts receivable balance was overstated by $28,402.
- Grant receipts for the Special Revenue Fund of $116,723 and the Capital Projects Fund of $134,435 were recorded as General Fund revenue.

Recommendation - The District's balance sheet accounts be reviewed and reconciled with the various subsidiary ledgers and reports.

Finding 2025-04 - Our audit noted that the District did not obtain approval from the Executive County Superintendent for transfers to non-equipment capital outlay accounts.

Recommendation - The District obtain the approval of the Executive County Superintendent for transfers to capital outlay non-equipment accounts as required by N.J.A.C. 6A:23A-13.3(h).

Elementary and Secondary Education Act (E.S.E.A.), as amended by 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, II, III and IV of the Elementary and Secondary Education Act as amended and reauthorized.

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.

IDEA Part B

Grant application approvals and acceptance of grant funds were made by Board resolution.

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.

Financial Planning, Accounting and Reporting (Continued)

Other Special Federal and/or State Projects (Continued)

The financial exhibits contained herein represent a true statement of the financial position pertaining to the aforementioned special projects.

> **Finding 2025-05** – Our audit of Special Revenue Fund grants noted that budgets reported in the internal accounting records for Title I, Title IIA, IDEA Basic and Nonpublic Technology were not in agreement with the current year grant awards.
>
> **Recommendation** – The District review their internal accounting records to ensure that the various grant budgets agree with current year grant awards.

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.

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

The amount of the expenditures charged to the current year's final reports for all Federal awards for the 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 sixty day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and an audit adjustment was made to reclassify the District's year-end encumbrance to accounts payable (see Finding 2025-02).

Non Public State Aid

The project completion report was finalized and transmitted to the State by the due date.

> **Finding 2025-06** - The District's Nonpublic Project Completion Report was not in agreement with the District's budgetary reports and/or audited balances.
>
> **Recommendation** – The Nonpublic Project Completion Report be reviewed and reconciled with the District's budget reports.

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) 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 $22,400.

If the purchasing agent is qualified pursuant to subsection b of section 9 of P.L. 1971, c.198 (c.40A:11-9), the Board of Education may establish that the bid threshold may be up to $44,000. 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. The

Board has designated the Business Administrator/Board Secretary as the 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.

School Purchasing Programs (Continued)

Contracts and Agreements Requiring Advertisement for Bids (Continued)

The results of our examination indicated that no 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. 18A:18A-4 except as noted below:

> **Finding 2025-07** – Our audit noted that state/cooperative contracts that exceeded the bid threshold were not individually approved by the Board.
>
> **Recommendation** – All state/cooperative contracts over the bid threshold be submitted to the Board for their approval.

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 that purchases were made through the use of state contracts.

School Food Service

The financial transactions and statistical records of the school food services were reviewed. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposit.

The district utilizes Maschio's as it's food service management company 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 contract were reviewed. The contract includes a provision which guarantees that the food service program will have a minimum profit of $100,000. 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.

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

The cash disbursements records reflected expenses for program related goods and services. The appropriate revenue and expense records were maintained in order to substantiate the non-profit status of the school food service fund.

The June 30, 2025 net cash resources exceeded the three-month average of food service expenses. The District has implemented a multi-year fiscal plan in order to eliminate the excess.

The number of meals claimed for reimbursement was compared to meal count records. As part of the claims process, the district completed edit check worksheets. Reimbursement claims were submitted/certified in a timely manner.

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 and list of directly certified students on file times the number of operating days. The free and reduced price meal and free milk policy was reviewed for uniform administration throughout the school system. The required verification procedures for free and reduced price applications were completed and available for review.

School Food Service (Continued)

U.S.D.A. commodities were received and an inventory was maintained on a first-in, first-out basis.

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

The District's FSMC did provide the USDA mandated Non-Program Food Revenue tool.

Exhibits reflecting Child Nutrition Program operations are included on Exhibits B-4, B-5 and B-6 of the District's ACFR.

Student Body Activity

The Board has a policy which established the accounting procedures of the student activity funds.

Community School Programs

Separate cash receipt and disbursement journals and billing records were maintained for the Community School programs. The financial records were maintained in good 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 handicapped, low-income and bilingual 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 immaterial exceptions noted. The information that was included on the workpapers was verified with immaterial exceptions noted. The results of our procedures are presented in the Schedule of Audited Enrollments.

The District maintained workpapers on the prescribed state forms or their equivalent.

The District has adequate written procedures for the recording of student enrollment data.

Pupil Transportation

Our audit procedures included a test of on roll status reported in the 2024-2025 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 transfer of local funds from the 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 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).

Suggestions to Management

- The District approve a formal policy on the use of store cards.
- The District approve a resolution or prepare an internal memorandum to document a plan for the reduction of legal costs.

TEANECK BOARD OF EDUCATION
FOOD SERVICE FUND
NUMBER OF MEALS
FOOD SERVICE ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Program	Meals Category	Meals Claimed	Meals Tested	Meals Verified	Difference
National School Lunch	Paid	133,383	46,356	46,356	-
	Reduced	37,709	13,558	13,558	-
	Free	136,280	47,589	47,589	-
		307,372	107,503	107,503	-
Severe Needs Breakfast	Paid	21,350	7,413	7,413	-
	Reduced	9,479	3,175	3,175	-
	Free	36,773	12,617	12,617	-
		67,602	23,205	23,205	-
Total		374,974	130,708	130,708	-

TEANECK BOARD OF EDUCATION
FOOD SERVICE FUND
SCHEDULE OF NET CASH RESOURCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Current Assets		
Cash and Cash Equivalents	$	1,905,344
Intergovernmental Receivables		65,180
Accounts Receivable		117,316
		2,087,840
Current Liabilities		
Less:		
Accounts Payable		(668)
Unearned Revenue		(22,951)
Net Cash Resources	$	2,064,221
Adjusted Total Operating Expenses:		
Total Operating Expenses	$	2,407,985
Less Depreciation Expense		(48,036)
Adjusted Total Operating Expenses	$	2,359,949
Average Monthly Operating Expenses:	$	235,995
Three Times Monthly Average:	$	707,985
Total Net Cash Resources	$	2,064,221
Three Times Monthly Average		707,985
Amount Above Allowable Net Cash Resources	$	1,356,236

TEANECK BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 15, 2024

	Application for State School Aid						Sample for Verification						On-Roll Special Education			Private Schools for Disabled			
	Reported on 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		Sample for Verifi- cation	Sample Verified	Sample Errors	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							
Full Day Pre-K 3yr	140		140				30		30										
Full Day Pre-K 4yr	143		143				30		30										
Full Day K	155		155				40		40										
One	195		195				74		74										
Two	171		171				67		67										
Three	174		174				56		56										
Four	170		170				57		57										
Five	179		179				97		97										
Six	191		191				91		91										
Seven	215		215				102		102										
Eight	217		217				110		110										
Nine	210	4	210	4			210	4	210	4									
Ten	249	1	249	1			249	1	249	1									
Eleven	271	1	271	1			271	1	271	1									
Twelve	263		263				263		263	-									
Subtotal	2,943	6	2,943	6	-	-	1,747	6	1,747	6	-	-							
Sp. Ed. - Elementary	312		312				57		57				30	30		10	3	2	1
Sp. Ed. - Middle School	129		129				73		73				12	12		23	7	7	
Sp. Ed. - High School	240	2	240	2			240	2	240	2			24	24		33	10	9	1
Subtotal	681	2	681	2	-	-	370	2	370	2	-	-	66	66	-	66	20	18	2
Totals	3,624	8	3,624	8	-	-	2,117	8	2,117	8	-	-	66	66	-	66	20	18	2
Percentage Error					0.00%	0.00%					0.00%	0.00%			0.00%				10.00%

TEANECK BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 15, 2024

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on ASSA Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on ASSA as LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected	Verified to Test Score and Register	Errors
Full Day Kindergarten	83	83		3	3		8	8		2	2	
One	118	118		5	3	2	14	14		4	4	
Two	104	104		4	4		13	13		4	4	
Three	91	91		4	4		6	6		2	2	
Four	94	94		4	4		11	11		3	3	
Five	101	101		4	3	1	10	10		3	3	
Six	97	97		4	4		7	7		2	2	
Seven	113	113		5	4	1	9	9		3	2	1
Eight	122	122		5	5		15	15		5	3	2
Nine	103	103		4	4		6	6		2	1	1
Ten	103	103		4	3	1	17	17		5	3	2
Eleven	100	100		4	3	1	11	11		3	2	1
Twelve	105	105		4	4		8	8		2	1	1
Subtotal	1,334	1,334	-	54	48	6	135	135	-	40	32	8
Special Ed. - Elementary	159	157	2	7	5	2	7	7		2	1	1
Special Ed. - Middle	69	69		4	4		1	1		1	1	
Special Ed. - High	126	117	9	5	4	1	2	2		1	1	
Subtotal	354	343	11	16	13	3	10	10	-	4	3	1
DYFS Residential Center	1	1										
Juvenile Community Center	1	1										
Subtotal	2	2										
Totals	1,690	1,679	11	70	61	9	145	145	-	44	35	9
Percentage Error			0.65%			12.86%			0.00%			20.45%

	Transportation					
	Reported on DRTRS by DOE / County	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular - Public	357	357		10	10	
Special Ed. - Regular	14	14		1	1	
Transported - Non - Public	1,776	1,776		51	51	
Special Ed with Spec Needs	325	325		9	9	
	2,472	2,472	-	71	71	-
Percentage Error			0.00%			0.00%

TEANECK BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 15, 2024

	Resident LEP Not Low Income			Sample for Verification		
	Reported on ASSA LEP Not low Income	Reported on Workpapers as LEP Not low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Kindergarten	5.0	5.0		3	3	
One	5.0	5.0		3	3	
Two	3.0	3.0		2	2	
Three	5.0	5.0		3	3	
Four	4.0	4.0		2	2	
Five	1.0	1.0		1	1	
Six	1.0	1.0		1	1	
Seven	1.0	1.0		1	1	
Eight	1.0	1.0		1	1	
Nine	4.0	4.0		3	3	
Ten	3.0	3.0		2	2	
Eleven	7.0	7.0		4	4	
Twelve	3.0	3.0		2	2	
Subtotal	43	43	-	28	28	-
Special Ed. - Elementary	2	2		1	1	
Special Ed. - Middle						
Special Ed. - High						
Subtotal	2	2	-	1	1	-
Totals	45	45	-	29	29	-
Percentage Error			0.00%			0.00%

TEANECK BOARD OF EDUCATION
CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Total General Fund Expenditures (Budgetary Basis)		$ 133,680,812	
Increased by:			
Capital Reserve Transfer to Capital Projects Fund		1,310,000	
Transfers to Special Revenue Fund		795,936	
		135,786,748	
Decreased by:			
On-Behalf TPAF Pension & Social Security		(21,556,112)	
Adjusted General Fund Expenditures		$ 114,230,636	
2% of Adjusted General Fund Expenditures		$ 2,284,613	
Increased by:			
Allowable Adjustments			
Extraordinary Aid	$ 582,817		
Non Public Transportation Aid	688,512		
		1,271,329	
Maximum Unassigned Budgetary Fund Balance			$ 3,555,942
Total General Fund - Fund Balance at June 30, 2025 (Budgetary Basis)		$ 22,203,745	
Decreased by:			
Year-End Encumbrances	$ 301,089		
Capital Reserve	7,851,485		
Maintenance Reserve	3,745,673		
Tuition Reserve	350,000		
Excess Surplus Designated for Subsequent Year's Budget	3,399,556		
		15,647,803	
Total Unassigned Fund Balance			6,555,942
Excess Surplus			$ 3,000,000

<u>Analysis of Excess Surplus</u>

Excess Surplus Designed for Subsequent Year's Budget	$ 3,399,556
Excess Surplus	3,000,000
	$ 6,399,556

TEANECK BOARD OF EDUCATION
RECOMMENDATIONS

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

It is recommended that:

* 1. A payroll agency ledger by deduction be currently maintained and in agreement with the monthly bank reconciliation.

* 2. The District review purchase orders at year end for proper classification as an accounts payable or encumbrance.

* 3. The District's balance sheet accounts be reviewed and reconciled with the various subsidiary ledgers and reports.

4. The District obtain the approval of the Executive County Superintendent for transfers to capital outlay non-equipment accounts as required by N.J.A.C. 6A:23A-13.3(h).

5. The District review their internal accounting records to ensure that the various grant budgets agree with current year grant awards.

6. The Nonpublic Project Completion Report be reviewed and reconciled with the District's budget reports.

III. School Purchasing Program

* 7. It is recommended that all state/cooperative contracts over the bid threshold be submitted to the Board for their approval.

IV. School Food Services

There are none.

V. Student Body Activities

There are none.

VI. Community School Programs

There are none.

VII. Application for State School Aid

There are none.

VIII. Pupil Transportation

There are none.

IX. Facilities and Capital Assets

There are none.

X. Miscellaneous

There are none.

XI. Status of Prior Years' Audit Findings/Recommendations

A review was performed on all prior years' recommendations. Corrective action was taken on the prior year recommendations, except those denoted with an asterisk (*).

ACKNOWLEDGEMENT

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