

BOARD OF EDUCATION
BOROUGH OF CHESILHURST SCHOOL DISTRICT
COUNTY OF CAMDEN
AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS-
FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

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REPORT OF INDEPENDENT AUDITORS

Honorable President and
Members of the Board of Education
Borough of Chesilhurst School District
County of Camden
Chesilhurst, New Jersey 08089

We have audited, in accordance with generally accepted audit standards and **Government Auditing Standards** issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Borough of Chesilhurst School District in the County of Camden for the year ended June 30, 2017, and have issued our report thereon dated September 29, 2017.

As part of our audit, we performed procedures required by the Division of Administration and Finance, 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.

This report is issued in conjunction with the Comprehensive Annual Financial Report of the Board of Education of the Borough of Chesilhurst School District, for the fiscal year ended June 30, 2017 and is intended for the information of the School District's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

NIGHTLINGER, COLAVITA & VOLPA, P.A.



Raymond Colavita, C.P.A., R.M.A.
Licensed Public School Accountant
No. 915

September 29, 2017

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and District personnel entrusted with duties formally under the auspices of the Treasurer of School Monies, the activities of the Board of Education, the records of the Student Activity Fund, Food Service Fund and Special Revenue Fund under the auspices of the Board of Education.

Administrative Practices and Procedures

Insurance

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

Official's Bonds (N.J.S.A. 18A:17-26, 18A:17-32)

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Frank Badessa	School Board Secretary	\$ 200,000

Tuition Charges

As a Non-Operating District, there were no tuition charges to be billed by the district during the 2016-2017 school year.

District Internal Control Policies

District boards of education and administration are responsible for developing internal controls policies and procedures and maintaining a strong internal control environment. NJAC 6A:23A-6.4 requires that the district's internal control policies include specific requirements at NJAC 6A:23A-6.5 through 6.13.

Internal Control Policies were found in accordance with NJAC 6A:23A-6.5 through 6.13.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination 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 Account

There were no salaries paid by the Board during the 2016-2017 school year. All Employees payroll are paid through a shared service agreement.

A certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (Superintendent and Business Administrator) to the N.J. Department of Treasury appeared to be filed by the March 15 due date was not required.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30, 2017 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. There were no unpaid purchase orders included in the balance of accounts payable were reviewed for proprietary and to determine that goods were received and services were rendered as of June 30, 2017.

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, a transaction error rate of 0% was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

A. General Classification Findings - None

B. Administrative Classification Findings - None

Board Secretary's Records

The financial records, books of accounts maintained by the Secretary were in satisfactory condition.

Acknowledgment of the Board's receipt of the Board Secretary's and Treasurer's monthly financial reports was included in the minutes.

Purchase orders were charged to the appropriate line item accounts in accordance with the State prescribed Uniform Minimum Chart of Accounts (2R2) for New Jersey Public School.

Monthly financial certificates of the Board Secretary and Board of Education for positive line item account status certifications (N.J.A.C. 6:2-2.13) were prepared. Although budgetary line item account transfers were approved monthly to cover any anticipated deficits, approval was not received as follows:

The District appeared to submit the necessary transfer requests for approval to the County Executive Superintendent.

Financial Planning, Accounting and Reporting (Continued)

According to N.J.S.A. 54:4-75, the municipality should pay over to the Treasurer of School Monies the balance of the moneys raised in the municipality for school purposes prior to the last day of the school year. While the proper amount of school taxes appeared to be requested from the Borough, the Borough of Chesilhurst had not paid the entire 2016-17 school tax to the Winslow Board of Education. The amount receivable from the Borough at June 30, 2017 was \$197,458.

The Board of Education had conveyed the statutory requirement to the Borough regarding the request for the payment of school taxes in such a manner that payment will be received prior to year end.

Treasurer's Records – Board Secretary's Office

Board Office personnel prepared cash reconciliations for the general operating and enterprise accounts, per N.J.S.A.18A:17-36.

All cash receipts were promptly deposited.

The Treasury records were not in agreement with the records of the Board Secretary.

The Treasury reports were not filed in a timely manner.

Elementary and Secondary Education Act (E.S.E.A.)/Improving America's Schools Act (IASA) as reauthorized by the No Child Left Behind Act of 2001

As there were no required E.S.E.A./NCLB grants during the 2016-2017 school year, financial exhibits and/or a Special Revenue Section was no required in the CAFR.

Other Special Federal and/or State Projects

The District's special projects were approved as listed on Schedule B located in the CAFR. As no Federal Projects were awarded during the 2016-2017 school year, Schedule A was not required.

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

The financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

The study of compliance for special projects indicated no areas of noncompliance.

T.P.A.F. Reimbursement

There were no wages subject to the Teachers Pension and Annuity Fund in the 2016-2017 school year.

TPAF Reimbursement to the State for Federal Salary Expenditures

There were no federal awards for the school district during the 2016-2017 school year and therefore, no amount was required to be reimbursed to the State for the TPAF/FICA.

Financial Planning, Accounting and Reporting (Continued)

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law), the associated rules and related information on the statute, and school contracts in general are available on the website: http://www.state.nj.us/dca/divisions/dlgs/programs/ps_contracts.html.

The current statute is posted on the New Jersey Legislature website at: http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=1319801&depth=2&expandheadings=off&headingswithhits=on&infobase=statutes.nfo&softpage=TOC_Frame_pg42

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$40,000 (with a Qualified Purchasing Agent) and \$29,000 (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 \$18,800 for 2016-17.

The District 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.

Based on 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 provisions of N.J.S.A. 18A:18A-4, as amended.

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 of contracts and agreements did not disclose any areas of statutory noncompliance

Although a particular contract is exempt from the formal requirements of public advertising and competitive bidding, N.J.S.A. 18A:18A-37 requires that quotations be obtained, whenever practical, for any contract less than the bid threshold but 15% or more of that amount, except for contracts for professional services. All contracts and agreements, which are subject to quotations, shall be awarded on the basis of the lowest responsible quotation received, which is most advantageous to the Board of Education, price and other factors considered. No exceptions were noted.

School Food Service

The District is non-operating and therefore, the food service fund was not utilized. Expenditures were limited to depreciation of fixed assets and there is a supply inventory of \$600 as of June 30, 2017 that will be reviewed for disposition during the 2017-2018 school year. Exhibits reflecting Child Nutrition Program are included in the section entitled Enterprise Funds, Section G of the **CAFR**.

Unemployment Compensation Insurance Trust Fund

The Board did not maintain an Unemployment Compensation Insurance Trust Fund.

Student Body Activities

The Board has a policy, which clearly established the regulation of student activity funds. The district was non-operating during the year under audit and therefore, the student activity fund was not utilized. The balance in the account was closed out in prior years as there was no clear determination regarding operating or merging of the district.

Application for State School Aid (A.S.S.A)

Our audit procedures would include a test of information reported on the October 14, 2016 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped and low-income. As the District was non-operating during the 2016-2017 school year, an ASSA Report was filed with all students listed in the sent column. This information is derived from the receiving districts information input.

Pupil Transportation

Our procedures were to include a review of transportation related contracts and purchases. A transportation agreement was available and transportation expenses were charged to the 2016-2017 budget.

Regarding the required test of the District Report of Transported Resident Students (DRTRS), the necessary supporting transportation documentation, was not acquired from the receiving District for examination and testing. The summary of verified transportation data is presented in the Schedule of Audited Enrollments.

Facilities and Capital Assets

There were no EDA grant agreements for the fiscal year ending June 30, 2017.

An updated Fixed Asset Report was available, as provided by a contracted outside appraisal company and depreciation was recorded based on this report. The building is currently being used for non-operating and storage purposes.

Testing for Lead of all Drinking Water in Educational Facilities

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

The test results were posted on the district's website as well as being available at the school facility.

Miscellaneous

As a result of the settlement, regarding prior year tuition disputes with Winslow Board of Education, the District's financial position has changed. This will require additional analysis as part of the budget process in the next two years.

Follow-up on Prior Year Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations. Corrective action was taken on all prior year findings.

Acknowledgment

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.

Respectfully submitted,

NIGHTLINGER, COLAVITA & VOLPA, P.A.



Raymond Colavita, C.P.A., R.M.A.
Licensed Public School Accountant
No. 915

SCHEDULE OF AUDITED ENROLLMENTS

**BOROUGH OF CHESILHURST BOARD OF EDUCATION
APPLICATION OR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 14, 2016**

	2017-2018 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 Verification	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool 3 Years Old																
Half Day Preschool 4 Years Old																
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0
Special Ed - Elementary																
Special Ed - Middle																
Special Ed - High																
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Totals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Percentage Error					0.00%	0.00%										0.00%

SCHEDULE OF AUDITED ENROLLMENTS

**BOROUGH OF CHESILHURST BOARD OF EDUCATION
APPLICATION OR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 14, 2016**

	<u>Resident Low Income</u>			<u>Sample for Verification</u>			<u>Resident LEP Low Income</u>			<u>Sample for Verification</u>		
	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 3 Years Old												
Half Day Preschool 4 Years Old												
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	0	0	0	0	0	0	0	0	0	0	0	0
Special Ed - Elementary												
Special Ed - Middle												
Special Ed - High												
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Totals	0	0	0	0	0	0	0	0	0	0	0	0
Percentage Error			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>

TRANSPORTATION

	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Tested	Verified	Errors		
			Reported				Re-Calculated	
Reg. - Public Schools	150	150		93	94	(1)		
Reg. - Special Ed.								
Aid in Lieu	10	10		6	5	1	Avg. Mileage - Regular Including Grade PK students	7.6
Transported - Non-Public	2	2		1	1		Avg. Mileage - Regular Excluding Grade PK students	7.7
Special Needs - Public	29	29		18	18	0	Avg. Mileage - Special Ed with Special Needs	7.6
Totals	191	191	0	118	118	0		
Percentage Error			<u>0.00%</u>			<u>0.00%</u>		

SCHEDULE OF AUDITED ENROLLMENTS

BOROUGH OF CHESILHURST BOARD OF EDUCATION
ENROLLMENT AS OF OCTOBER 14, 2016

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Report On</u> <u>A.S.S.A. as</u> <u>NOT Low</u> <u>Income</u>	<u>Report On</u> <u>Workpapers as</u> <u>NOT Low</u> <u>Income</u>	<u>Errors</u>	<u>Sample</u> <u>Selected From</u> <u>Workpapers</u>	<u>Verified to</u> <u>Application</u> <u>and Register</u>	<u>Sample</u> <u>Errors</u>
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	0	0	0	0	0	0
Special Ed - Elementary						
Special Ed - Middle						
Special Ed - High						
Subtotal	0	0	0	0	0	0
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	0	0	0	0	0	0

Percentage Error

0.00%

0.00%

BOROUGH OF CHESILHURST SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION

SECTION 1

A. 2% Calculation of Excess Surplus

2016-17 Total General Fund Expenditures per the CAFR	\$ <u>3,238,567</u>	(B)	
Increased by:			
Transfer from Capital Outlay to Capital Projects Fund	<u> </u>	(B1a)	
Transfer from Capital Reserve to Capital Projects Fund	<u> </u>	(B1b)	
Transfer from General Fund to SRF for PreK-Regular	<u> </u>	(B1c)	
Transfer from General Fund to SRF for PreK-Inclusion	<u> </u>	(B1d)	
Decreased by:			
On-Behalf TPAF Pension & Social Security	<u> </u>	(B2a)	
Assets Acquired Under Capital Leases	<u> </u>	(B2b)	
 Adjusted 16-17 General Fund Expenditures [(B)+(B1s)-(B2s)]	 <u>3,238,567</u>	 (B3)	
 2% of Adjusted 2016-17 General Fund Expenditures [(B3) times .02]	 <u>64,771</u>	 (B4)	
Enter Greater of (B4) or \$250,000	<u>250,000</u>	(B5)	
Increased by: Allowable Adjustment*	<u>17,001</u>	(K)	
 Maximum Unassigned/Undesignated-Unreserved Fund Balance[(B5)+(K)]			\$ <u>267,001</u> (M)

SECTION 2

Total General Fund - Fund Balances @ 6-30-17 (Per CAFR Budgetary Comparison Schedule C-1)	\$ <u>2,223,117</u>	(C)	
Decreased by:			
Year-end Encumbrances	<u> </u>	(C1)	
Legally Restricted - Designated for Subsequent Year's Expenditures	<u>258,870</u>	(C2)	Tuition
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	<u> </u>	(C3)	Surplus
Other Restricted Fund Balances****	<u>1,279,922</u>	(C4)	
Assigned Fund balance Unreserved - Designated for Subsequent Year's Expenditures	<u>302,488</u>	(C5)	Other
Additional Assigned Fund Balance - Unreserved - Designated for Subsequent Year's July 1, 2017 - August - 1, 2017	<u> </u>	(C6) *****	
 Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]			\$ <u>381,837</u> (U1)

**BOROUGH OF CHESILHURST SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION**

SECTION 3

Restricted Fund Balance- Excess Surplus*** [(U1)-(M)] IF NEGATIVE ENTER -0- \$ 114,836 (E)

Recapitulation of Excess Surplus as of June 30, 2017

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures**	-	(C3)
Reserved Excess Surplus ***[(E)]	<u>114,836</u>	(E)
Total Excess Surplus [(C3) + (E)]	<u>\$ 114,836</u>	(D)

Footnotes:

- * Allowable adjustment to expenditures on line K must be detailed as follows. This adjustment line (as detailed below) is to be utilized when applicable for:
 - (H) Federal Impact Aid. The passage of P.L. 2015, c.46 amended N.J.S.A. 18A:7F-41 to permit a board of education to appropriate federal impact aid funds to establish or supplement a federal impact aid legal reserve in the general fund. Accordingly, effective for the year ending June 30, 2016 the Federal Impact Aid adjustment to expenditures is limited to the portion of Federal Impact Aid Section 8002 and Section 8003 received during the fiscal year and recognized as revenue on the General Fund Budgetary Comparison Schedule, but not transferred to the Federal Impact Aid Reserve-General (8002 or 8003) by board resolution during June 1 to June 30 of the fiscal year under audit. Amounts transferred to the reserve are captured on line (C4);
 - (I) Sale & Lease-Back (Refer to the Audit Program Section II, Chapter 10);
 - (J1) Extraordinary Aid;
 - (J2) Additional Nonpublic School Transportation Aid;
 - (J3) Recognized current year School Bus Advertising Revenue; and
 - (J4) Family Crisis Transportation Aid.

Notes to auditor: Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid, Family Crisis Transportation Aid, and Additional Nonpublic School Transportation Aid.

Detail of Allowable Adjustments

Impact Aid	\$	_____	(H)
Sale & Lease-Back		_____	(I)
Extraordinary Aid		<u>15,261</u>	(J1)
Additional Nonpublic School Transportation Aid		<u>1,740</u>	(J2)
Current Year School Bus Advertising Revenue Recognized		_____	(J3)
Family Crisis Transportation Aid		_____	(J4)
Total Adjustments [(H) + (I) + (J1) + (J2) + (J3) + (J4)]	\$	<u>17,001</u>	(K)

- ** This amount represents the June 30, 2017 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.
- *** Amounts must agree to the June 30, 2017 CAFR and must agree to Audit Summary Worksheet Line 90030.
- **** Amount for Other Reserved Fund Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by an other type of government, such as the judicial branch of government, must have Departmental approval. District requests should be submitted to the Division of Finance and Regulatory Compliance prior to September 30.
- ***** Increase in Assigned Fund Balance - Unreserved - Designated for Subsequent Year's expenditures July 1, 2017 to August 1, 2017 resulting from decrease in state aid after adoption of 2017-18 district budget. Refer to Commissioner's Broadcast and to page 1-4.2 of this Audit Program.

Detail of Other Restricted Fund Balance

Statutory restrictions:			
Approved unspent separate proposal	\$	_____	
Sale/lease-back reserve		_____	
Capital reserve		<u>476,700</u>	
Maintenance reserve		<u>532,222</u>	
Emergency Reserve		_____	
Tuition reserve		<u>271,000</u>	
School Bus Advertising 50% Fuel Offset Reserve - Current Year		_____	
School Bus Advertising 50% Fuel Offset Reserve - Prior Year		_____	
Impact Aid General Fund Reserve (Sections 8007 and 8008)		_____	
Impact Aid General Fund Reserve (Sections 8002 and 8003)		_____	
Other state/government mandated reserve		_____	
[Other Restricted Fund Balance not noted above] ****		_____	
Total Other Restricted Fund Balance	\$	<u>1,279,922</u>	(C4)

AUDIT RECOMMENDATIONS SUMMARY

For the Fiscal Year Ended June 30, 2017

Borough of Chesilhurst School District

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

None

3. School Purchasing Programs

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 Audit Findings/Recommendations

A review was performed on the prior year recommendations and corrective action was taken on all prior year findings.