

**MIDLAND PARK BOARD OF EDUCATION
AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL COMPLIANCE AND PERFORMANCE
JUNE 30, 2024**

**MIDLAND PARK BOARD OF EDUCATION
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- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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Honorable President and Members
of the Board of Education
Midland Park Board of Education
Midland Park, New Jersey

We have audited in accordance with auditing standards generally accepted audit standards Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Midland Park Board of Education in the County of Bergen as of and for the fiscal year ended June 30, 2024, and have issued our report thereon dated January 22, 2025.

As part of our audit, we performed procedures required by the Office of School Finance, New Jersey 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 for the information and use of management, the Board of Education, others within the District and the New Jersey 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

Jeffrey C. Bliss
Public School Accountant
PSA Number CS00932

Fair Lawn, New Jersey
January 22, 2025

**MIDLAND PARK BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

GENERAL COMMENTS

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator, the activities of the Board of Education and 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 Exhibit J-20, Insurance Schedule contained in the district's Annual Comprehensive Financial Report (the "ACFR").

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Stacy Garvey	Board Secretary/School Business Administrator	\$230,000

There is an employee dishonesty coverage with Selective Insurance Company of America covering all other employees with coverage of \$500,000 per loss and \$100,000 per employee.

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 appear to include all health benefit plans offered by the school district.

The school district data certification was completed by the chief school administrator. The school district Chapter 44 data was submitted timely; however contains a significant difference compared to the district's financial statements.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made.

Financial Planning, Accounting and Reporting

Examination of Claims

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

**MIDLAND PARK BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Financial Planning, Accounting and Reporting (Continued)

Payroll Account

The net salaries of all employees of the Board were deposited in the Payroll Account. Employees' payroll deductions and employer's share of fringe benefits were deposited in the Payroll Agency Account.

Our review of payroll records indicated that all payrolls tested were approved by the Superintendent and were certified by the President of the Board and the Board Secretary/School Business Administrator.

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

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

The District filed the required certification (E-CERT1) of compliance with requirements for income tax compensation of certain administrators with the NJ Department of Treasury by the March 15 due date.

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.

Travel

The Board of Trustees has adopted a travel policy that complies with N.J.S.A. 18A:11-2.

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 a random sample, our sample also included new procedures required by the State Department of Education for specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23-8.3. As a result of the procedures performed, no errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

The financial records, books of account and minutes maintained by the Board Secretary were in good condition.

The Board Secretary's and Board Designee's monthly financial reports were presented monthly to the Board on a timely basis and were submitted to the Executive County Superintendent as prescribed by N.J.S.A. 18A: 17-9 and 18A: 17-36.

Acknowledgment of the Board's receipt of the Board Secretary's monthly financial reports were included in the minutes.

The prescribed contractual order system was followed.

The cash reconciliations for the general operating account, community school program account, unemployment compensation account and payroll accounts were performed by the Board's designee in accordance with N.J.S.A. 18A:17-9.

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

**MIDLAND PARK BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Financial Planning, Accounting and Reporting (Continued)

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

The E.S.E.A. financial exhibits are contained within the financial section (Special Revenue Fund) 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.

Our examination of the ESEA/ESSA funds on a test basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

Other Special Federal and/or State Projects

The District's special projects were approved as listed on Exhibits K-3 and K-4 located in the single audit section of the ACFR.

Our examination of the other 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.

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.

TPAF Reimbursement to the State for Federal Salary Expenditures

The amount of the expenditure charged to the current year's Final Reports 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. No expenditure was submitted by the District as pensionable salaries of TPAF members were charged against federal grants.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

The bid thresholds in accordance with N.J.S.A. 18A:18A-3 (as amended) are \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (without a Qualified Purchasing Agent). 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 School Business Administrator as the qualified purchasing agent and established the bid threshold at \$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 Board Attorney's opinion should be sought before a commitment is made.

**MIDLAND PARK BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School Purchasing Programs (Continued)

Contracts and Agreements Requiring Advertisement for Bids (Continued)

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or goods or service, 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, did not indicate any individual payments, contracts or agreements were made for the performance of 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, 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.

Food Service Fund

SFAs were authorized to solicit and award emergency noncompetitive procurements and contracts with Food Service Management Companies in accordance with 2 CFR 200.320 and N.J.S.A. 18A:18A-7. The SFAs were also authorized to submit contract modifications to their existing Cost Reimbursable or Fixed Price contracts as necessary to ensure the feeding of all children throughout the age of 18, as well as persons over 18 with disabilities as defined in the regulations.

SFAs were notified of the requirement to maintain and report separate meal count records and financial records of all applicable costs incurred in providing meals to all student during the emergency.

The school food service program was not selected as a major federal or State program. However, the program expenditures exceeded \$100,000 in federal support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the School Food Authority (SFA) had any Child Nutrition Program reimbursement overclaims or underclaims. Exceptions were not noted.

We also inquired of school management, or appropriate school food service personnel, as to whether the SFA's expenditures of school food service revenues were limited to allowable direct and indirect costs. Exceptions were not noted.

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 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 noted the FSMC refunded the applicable amounts to the SFA during the 2022/2023 school year.

The financial transactions and records of the school food service fund were maintained in good condition. The financial accounts and records were reviewed on a test-check basis.

**MIDLAND PARK BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Food Service Fund (Continued)

The District utilizes a food service management company (FSMC) and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34, and 19-1 through 19-4.1. Provisions of the FSMC contract/addendum were reviewed. The FSMC contract does not provide for an operating result provision.

Expenditures 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 expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service.

Net cash resources did not exceed three months average expenditures.

Applications for free and reduced price meals were reviewed for completeness and accuracy as part of our audit of the Application for State School Aid (ASSA).

USDA Food Distribution Program commodities were received and a separate inventory was maintained on a first-in, first-out basis.

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

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Exhibits B-4 through B-6 of the ACFR.

Student Body Activities

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

Cash receipts and disbursements records for the student activity accounts were maintained in good condition.

Application for State School Aid

Our audit procedures included a test of information reported in the October 13, 2023 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low-income and bilingual. 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 minor exceptions noted. The information that was included on the workpapers was verified with minor 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 2023/24 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with no exceptions. The results of our procedures are presented in the Schedule of Audited enrollments.

Our procedures 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.

**MIDLAND PARK BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Facilities and Capital Assets

The District had no SDA grant projects during the current year.

The District maintained detail capital assets financial records.

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

- External fixed asset inventory report be reviewed for accuracy prior to being finalized.
- The Treasurer Designee be covered by a surety bond in accordance with the New Jersey Administrative Code.
- District amend the resolution appropriating unbudgeted 2023/2024 extraordinary aid to the 2024/2025 budget to reflect the unbudgeted portion only.

Follow-Up on Prior Year Findings

There are no prior year findings.

**MIDLAND PARK BOARD OF EDUCATION
FOOD SERVICE FUND
SCHEDULE OF MEAL COUNT ACTIVITY
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOT APPLICABLE

**FOOD SERVICE FUND
SCHEDULE OF NET CASH RESOURCES
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NET CASH RESOURCES SCHEDULE

<u>Net Cash Resources:</u>		Food Service B - 4/5	
ACFR	*	Current Assets	
B-4		Cash & Cash Equiv.	\$ 157,056
B-4		Due from Other Gov'ts	8,685
B-4		Accounts Receivable	6,426
ACFR		Current Liabilities	
B-4		Less Accounts Payable	(21,153)
B-4		Less Other Liabilities	(3,538)
B-4		Less Unearned Revenue	(9,618)
		Net Cash Resources	\$ 137,858 (A)

Net Adj. Total Operating Expense:

B-5	Tot. Operating Expenses	\$ 548,111	
B-5	Less Depreciation	(7,044)	
		Adj. Tot. Oper. Exp.	\$ 541,067 (B)

Average Monthly Operating Expense:

B / 10	\$ 54,107 (C)
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Three times monthly Average:

3 X C	\$ 162,320 (D)
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TOTAL IN BOX A	\$ 137,858
LESS TOTAL IN BOX D	\$ 162,320
NET	\$ (24,462)

NET CASH RESOURCES DOES NOT EXCEED THREE MONTH AVERAGE EXPENSES

**MIDLAND PARK BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 13, 2023
SCHEDULE OF AUDITED ENROLLMENTS**

	2024-2025 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on		Reported on		Errors		Sample		Verified per		Errors per		Reported on	Sample		
	A.S.S.A.		Workpapers				Selected from		Register		Registers		A.S.S.A. as	for		
	On Roll		On Roll				Workpapers		On Roll		On Roll		Private	Verifi-		
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Schools	cation	Verified	Sample Errors
Half Day Preschool - 3 yrs	5		5		-	-	5		5		-	-				
Half Day Preschool - 4 yrs	8		8		-	-	8		8		-	-				
Full Day Kindergarten	55		55		-	-	55		55		-	-				
Grade 1	65		65		-	-	65		65		-	-				
Grade 2	68		68		-	-	68		68		-	-				
Grade 3	58		58		-	-	58		58		-	-				
Grade 4	53		53		-	-	53		53		-	-				
Grade 5	64		64		-	-	64		64		-	-				
Grade 6	49		48		1	-	49		48		1	-				
Grade 7	58		57		1	-	58		57		1	-				
Grade 8	52		52		-	-	52		52		-	-				
Grade 9	39		39		-	-	39		39		-	-				
Grade 10	52	2	52	2	-	-	52	2	52	2	-	-				
Grade 11	42		42		-	-	42		42		-	-				
Grade 12	42		42		-	-	42		42		-	-				
Subtotal	710	2	708	2	2	-	710	2	708	2	2	-				
Spec Ed - Elementary	81		79		2	-	26		26		-	-	1			-
Spec Ed - Middle School	49		47		2	-	16		16		-	-	5	2	2	-
Spec Ed - High School	34	2	30	1	4	1	10		10		-	-	12	4	4	-
Subtotal	164	2	156	1	8	1	52	-	52	-	-	-	18	6	6	-
Totals	874	4	864	3	10	1	762	2	760	2	2	-	18	6	6	-
Percentage Error					1.14%	25.00%					0.26%	0.00%				0.00%

**MIDLAND PARK BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 13, 2023
SCHEDULE OF AUDITED ENROLLMENTS**

	Resident Low Income			Sample for Verification			Resident LEP 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 ASSA	Reported on Workpapers	Errors	Sample Selected	Sample Verified	Errors
Full Day Kindergarten	1	1	-			-	1	1	-			-
Grade 1	2	2	-	1	1	-	1	1	-			-
Grade 2	1	1	-			-			-			-
Grade 3	5	5	-	1	1	-	2	2	-	1	1	-
Grade 4	4	4	-	1	1	-	1	1	-			-
Grade 5	2	2	-	1	1	-			-			-
Grade 6	3	3	-	1	1	-			-			-
Grade 7	5	5	-	2	2	-	1	1	-	1	1	-
Grade 8	1	1	-			-			-			-
Grade 9			-			-			-			-
Grade 10	3	3	-	1	1	-	1	1	-			-
Grade 11	2	2	-	1	1	-			-			-
Grade 12	2	2	-	1	1	-			-			-
Subtotal	31	31	-	10	10	-	7	7	-	2	2	-
Spec Ed - Elementary	12	12	-	3	3	-	1	1	-	1	1	-
Spec Ed - Middle School	3	2	1	1	1	-	1	1	-			-
Spec Ed - High School	4	4	-	1	1	-			-			-
Subtotal	19	18	1	5	5	-	2	2	-	1	1	-
Totals	50	49	1	15	15	-	9	9	-	3	3	-
Percentage Error		2.00%			0.00%			0.00%			0.00%	

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular - Public Schools	11	11	-	3	3	-
Transported - Non-Public			-			-
Regular - Spec. Ed.	5	5	-	2	2	-
Special Needs - Public	31	31	-	9	9	-
Totals	47	47	-	14	14	-
Percentage Error		0.00%			0.00%	

**MIDLAND PARK BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 13, 2023
SCHEDULE OF AUDITED ENROLLMENTS**

	Resident LEP Not Low Income			Sample for Verification		
	Reported on	Reported on	Errors	Sample	Verified to	Sample
	A.S.S.A as	Workpapers as		Selected from	Application	
	Not Low	Not Low		Workpapers	and Register	Errors
	Income	Income				
Full Day Kindergarten	1	1	-	1	1	-
Grade 1	2	2	-			-
Grade 2			-			-
Grade 3			-			-
Grade 4	2	2	-			-
Grade 5			-			-
Grade 6	1	1	-	1	1	-
Grade 7			-			-
Grade 8			-			-
Grade 9			-			-
Grade 10	1	1	-			-
Grade 11			-			-
Grade 12			-			-
Subtotal	7	7	-	2	2	-
Spec Ed - Elementary			-			-
Spec Ed - Middle School	1	1	-	1	1	-
Spec Ed - High School			-			-
Subtotal	1	1	-	1	1	-
Totals	8	8	-	3	3	-
Percentage Error			0.00%			0.00%

**MIDLAND PARK BOARD OF EDUCATION
CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

SECTION 1A - Two Percent (2%) - Calculation of Excess Surplus (Two Percent 2% of maximum)

2023-2024 Total General Fund Expenditures per the ACFR (Exhibit C-1)	\$ 31,354,630
Increased by:	
Local Contribution to Special Revenue Fund	45,355
Transfer to Capital Projects Fund	420,000
Decreased by:	
On-Behalf TPAF Pension & Social Security	<u>(5,484,317)</u>
Adjusted 2023-2024 General Fund Expenditures	<u>\$ 26,335,668</u>
2% of Adjusted 2023-2024 General Fund Expenditures	<u>\$ 526,713</u>
Enter Greater of 2% of Adjusted 2023-2024 General Fund Expenditures; or \$250,000	\$ 526,713
Increased by: Allowable Adjustments	<u>388,437</u>
Maximum Unassigned Fund Balance	<u>\$ 915,150</u>

SECTION 2

Total General Fund - Fund Balance at June 30, 2024 (Per ACFR Budgetary Comparison Schedule/Statement)	\$ 7,213,645
Capital Reserve	\$ 4,259,927
Capital Reserve - Designated for Subsequent Year's Budget	385,000
Community School Programs	193,988
Community School Programs - Designated for Subsequent Year's Budget	249,796
Excess Surplus - Designated for Subsequent Year's Budget	275,000
Unemployment Compensation Reserve	66,763
Year-End Encumbrances	<u>593,021</u>
	<u>6,023,495</u>
Total Unassigned Fund Balance	<u>\$ 1,190,150</u>

SECTION 3

Reserved Fund Balance - Excess Surplus	<u>\$ 275,000</u>
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Recapitulation of Excess Surplus as of June 30, 2024

Reserved Excess Surplus - Designated for Subsequent Year's Budget	\$ 275,000
Reserved Excess Surplus	<u>275,000</u>
	<u>\$ 550,000</u>
<u>Detail of Allowable Adjustments</u>	
Extraordinary Aid (Unbudgeted)	<u>\$ 388,437</u>

**MIDLAND PARK BOARD OF EDUCATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

RECOMMENDATIONS

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

There are none.

III. School Purchasing Program

There are none.

IV. School Food Services

There are none.

V. Student Body Activities

There are none.

VI. Application for State School Aid

There are none.

VII. Pupil Transportation

There are none.

VIII. Facilities and Capital Assets

There are none.

IX. Status of Prior Year Findings/Recommendations

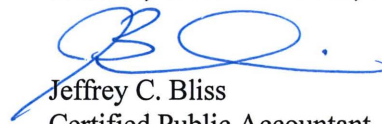
There were no prior year recommendations.

ACKNOWLEDGEMENT

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

Respectfully submitted,

LERCH, VINCI & BLISS, LLP



Jeffrey C. Bliss
Certified Public Accountant
Public School Accountant