

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

**NORTH BERGEN BOARD OF EDUCATION
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- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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LERCH, VINCI & BLISS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
PAUL J. LERCH, CPA, RMA, PSA
JULIUS B. CONSONI, CPA, PSA
ANDREW D. PARENTE, CPA, RMA, PSA
ELIZABETH A. SHICK, CPA, RMA, PSA
ROBERT W. HAAG, CPA, RMA, PSA

DEBRA GOLLE, CPA
MARK SACO, CPA
ROBERT LERCH, CPA, PSA
CHRISTOPHER M. VINCI, CPA, PSA
CHRISTINA CUIFFO, CPA, PSA
JOHN CUIFFO, CPA, PSA

Honorable President and Members
of the Board of Trustees
North Bergen Board of Education
7317 Kennedy Boulevard
North Bergen, New Jersey 07047

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 North Bergen Board of Education as of and for the fiscal year ended June 30, 2024, and have issued our report thereon dated December 12, 2024.

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 Trustees, 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.

A handwritten signature in blue ink that reads "Lerch, Vinci & Bliss, LLP".

LERCH, VINCI & BLISS, LLP
Certified Public Accountants
Public School Accountants

A handwritten signature in blue ink that reads "Gary J. Vinci".

Gary J. Vinci
Public School Accountant
PSA Number CS00829

Fair Lawn, New Jersey
December 12, 2024

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

Scope of Audit

The audit covered the financial transactions of the Board Secretary and Treasurer of School Moneys, the activities of the Board of Education, the records of the various funds under the auspices of the Board of Education.

Administrative Practices and Procedures

Insurance

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

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Hugo Cabrera	Board Secretary	\$600,000
Steven Somick	School Business Administrator	600,000
Thomas Tango	Treasurer of School Monies	600,000

There is a Public Employees' Faithful Performance Blanket Position Bond covering all other employees with multiple coverage of \$100,000.

P.L. 2020, c.44

Our audit procedures included an inquiry and subsequent review of health benefit data required per N.J.S.A. 18A:16-13.3 (Chapter 44) submitted for the year on audit. The Chapter 44 summary report was reviewed for reasonableness and timeliness.

The data submitted did include all health benefit plans offered by school district.

The school district data certification was completed by the Chief School Administrator. The school district submitted the Chapter 44 data in a timely manner.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The Board made a proper adjustment to the billings to sending Districts for the adjustment in per pupil costs in accordance with N.J.A.C. 6:A:23.3(f)3.

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 signature certification 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 also deposited in the Payroll Account.

All payrolls tested were certified by the President of the Board, the Board Secretary and the Chief School Administrator.

**NORTH BERGEN 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 (Continued)

Salary withholdings tested were promptly remitted to the proper agencies including employee health benefits contribution withholdings due to the General Fund. The School Business Administrator completed and filed the required Certification of Compliance with Federal and State Law respecting the reporting of compensation of certain employees.

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

Finding 2024-1 – Our audit noted that the net payroll and payroll agency bank reconciliations were not in agreement with the cash reported in the general ledger and with the amounts reported in the payroll agency ledger.

Recommendation – Procedures be implemented to ensure that the general ledger cash balances for the net payroll and payroll agency accounts agree with the monthly bank reconciliations. Furthermore, the payroll agency ledger balances be in agreement with the monthly bank reconciliations.

Unemployment Compensation

The District has elected the reimbursement method for unemployment compensation. Under this method, a portion of the quarterly worker contribution is to be deposited into the District's unemployment insurance trust fund and be used to pay invoices received from the State for unemployment claims.

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 year-end 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 2024-2 – Our audit of the year-end encumbrances noted instances where goods or services were received and/or rendered as of June 30, 2024. In certain instances, vendor invoices or payment applications extended over several months and the account payable portion of the purchase order could not be determined. Audit adjustments were made to reclassify to accounts payable where amounts were determinable.

Recommendation – Open purchase orders be reviewed at year-end to ensure that the commitments are properly reported as an accounts payable or encumbrance in the District's financial reports.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23-2.2(g) 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, our sample selection specifically targeted administrative coding, classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-2.4.

Board Secretary's Records

The prescribed contractual order system was followed.

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

The District's Internal Auditor performed all cash reconciliations.

Finding 2024-3 – Our audit noted that the Capital Projects Fund modified budget was not in agreement with prior year audited balances and the current year authorizations.

Recommendation – The District review the Capital Projects budget report to ensure the budgetary line items and project balances are accurately reported.

**NORTH BERGEN 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 Special Revenue section of the ACFR. This section of the ACFR documents the financial position pertaining to projects under Title I, II, III, III Immigrant and IV of the Elementary and Secondary Education Act (E.S.E.A.), as amended and reauthorized.

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

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

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

Teacher's Pension and Annuity Fund (TPAF)

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.

The amount of expenditures charged to the current year's Final Reports for all federal awards for the school district to reimburse the State for the TPAF/Social Security 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 60 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

The bid thresholds in accordance with N.J.S.A. 18A:18A-23 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. The Board has designated the School Business Administrator 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.

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 provision 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 purchases were made through the use of State contracts.

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

Food Service Fund

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 a food service management company, who is responsible for the 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 does not include a provision which guarantees that the food service program will have a minimum profit. 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.

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 fund.

The June 30, 2024 net cash resources exceeded the three-month average of food service expenses. The District has implemented a fiscal plan which will eliminate the excess by the 2025/26 school year.

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.

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 Activities

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

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2023 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled, low-income and limited English proficient. We also performed a review of the District procedures related to its completion. The information on the A.S.S.A. was compared to District workpapers with immaterial exceptions noted. The information on the workpapers was verified without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

The District maintain workpapers on the prescribed state forms or their equivalent. The District has adequate written procedures for the recording of student enrollment data.

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

Pupil Transportation

Our audit procedures included a test of on roll status reported in the 2023-2024 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Report. 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 Capital Projects Fund for consistency with recording the transfer of local funds from the general fund and awarding of contracts.

The District utilizes a third party for the preparation of its Capital Assets accounting records.

Finding 2024-4 – Our audit noted that capital asset additions were not in agreement with audited amounts. In addition, the capital asset appraisal report included depreciation on amounts reported as construction projects in progress.

Recommendation – The District's independent appraisal report be reconciled with the District's internal accounting records. Furthermore, projects reported as Construction In Progress be depreciated upon project completion.

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 Findings

In accordance with government auditing standards, our procedures included a review of all prior year findings.

Suggestions to Management

- Outstanding checks and other reconciling items on the District's bank reconciliations be reviewed and cleared of record. In addition, old class accounts in the High School activity account should be reviewed and cleared of record.
- Interfund balances at June 30, 2024 should be cleared of record.
- Unexpended capital project balances be cancelled and returned to the General Fund Capital Reserve.

NORTH BERGEN BOARD OF EDUCATION
FOOD SERVICE ENTERPRISE FUND
NUMBER OF MEALS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Program	<u>Meals Category</u>	<u>Meals Claimed</u>	<u>Meals Tested</u>	<u>Meals Verified</u>	<u>Difference</u>
National School Lunch	Paid	56,061	22,657	22,657	
	Reduced	58,499	24,230	24,230	-
	Free	<u>401,997</u>	<u>167,155</u>	<u>167,155</u>	-
		<u>516,557</u>	<u>214,042</u>	<u>214,042</u>	-
School Breakfast	Paid	25,709	10,687	10,687	-
	Reduced	29,395	12,104	12,104	-
	Free	<u>199,891</u>	<u>82,768</u>	<u>82,768</u>	-
		<u>254,995</u>	<u>105,559</u>	<u>105,559</u>	-
Special Milk	Paid	3,738	1,757	1,757	
	Free	<u>16,412</u>	<u>7,105</u>	<u>7,105</u>	-
		<u>20,150</u>	<u>8,862</u>	<u>8,862</u>	-
After School Snacks	Free	<u>13,644</u>	<u>5,527</u>	<u>5,527</u>	-
TOTAL		<u>805,346</u>	<u>333,990</u>	<u>333,990</u>	-

**NORTH BERGEN BOARD OF EDUCATION
CALCULATION OF NET CASH RESOURCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Current Assets

Cash and Cash Equivalents	\$ 1,586,375
Due from Other Funds	812,579
Due from Other Governments	<u>218,564</u>

2,617,518

Current Liabilities

Less:

Accounts Payable	<u>(268,626)</u>
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Net Cash Resources	<u>\$ 2,348,892</u>
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Adjusted Total Operating Expense:

Total Operating Expenses	\$ 3,606,793
Less Depreciation	<u>(48,913)</u>

Adjusted Total Operating Expense	<u><u>\$ 3,557,880</u></u>
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<u>Average Monthly Operating Expense:</u>	<u>\$ 355,788</u>
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<u>Three Times Monthly Average:</u>	<u>\$ 1,067,364</u>
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Total Net Cash Resources	\$ 2,348,892
Three Times Monthly Average	<u>1,067,364</u>

Amount Above Allowable Net Cash Resources	<u><u>\$ 1,281,528</u></u>
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**NORTH BERGEN BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 15, 2023**

	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	from		
	On Roll	On Roll	On Roll	On Roll			On Roll	On Roll	Private	Work-						
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Schools	papers	Sample Verified	Sample Errors
Half Day Preschool 4 yrs	121		121				121		121							
Full Day Kindergarten	396		396				22		22							
Grade 1	430		430				44		44							
Grade 2	354		354				102		102							
Grade 3	418		418				93		93							
Grade 4	447		447				62		62							
Grade 5	423		423				29		29							
Grade 6	404		404				46		46							
Grade 7	489		489				68		68							
Grade 8	464		464				80		80							
Grade 9	600		600				600		600							
Grade 10	503		503				503		503							
Grade 11	477		477				477		477							
Grade 12	496		496				496		496							
Subtotal	6,022	-	6,022	-	-	-	2,743	-	2,743	-	-	-	-	-	-	-
Special Ed - Elementary	509		507		2		75		75				1	2	2	
Special Ed - Middle	233		233				26		26				5	3	3	
Special Ed - High School	308		308				308		308				15	12	12	
Subtotal	1,050	-	1,048	-	2	-	409	-	409	-	-	-	21	17	17	-
Totals	7,072	-	7,070	-	2	-	3,152	-	3,152	-	-	-	21	17	17	-
Percentage Error	0.03%						0.00%						0.00%			

**NORTH BERGEN BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 15, 2023**

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on	Reported on	Errors	Sample	Verified to	Sample	Reported on	Reported on	Errors	Sample	Verified to	Errors
	A.S.S.A as	Workpapers as		Selected from	Application		A.S.S.A as	Workpapers as		Selected from	Test Score	
	Low	Low		Workpapers	and Register		Low Income	Low Income		Workpapers and Register		
Full Day Kindergarten	281	281		4	4		111	111		7	7	
Grade 1	339	339		5	5		122	123	(1)	8	8	
Grade 2	276	276		4	4		95	95		6	6	
Grade 3	299	299		4	4		80	80		5	5	
Grade 4	340	340		5	5		78	78		5	5	
Grade 5	321	321		5	5		63	63		4	4	
Grade 6	300	300		5	5		58	58		4	4	
Grade 7	351	351		5	5		69	69		4	4	
Grade 8	317	317		5	5		67	67		4	4	
Grade 9	383	383		6	6		75	75		5	5	
Grade 10	283	283		4	4		72	72		5	5	
Grade 11	248	248		4	4		54	54		4	4	
Grade 12	277	277		4	4		46	46		3	3	
Subtotal	4,015	4,015	-	60	60	-	990	991	(1)	64	64	-
Special Ed - Elementary	386	386		6	6		36	35	1	2	2	
Special Ed - Middle	185	185		3	3		8	8		1	1	
Special Ed - High School	211	211		3	3		9	9		1	1	
Subtotal	782	782	-	12	12	-	53	52	1	4	4	-
Training School/Secure Care	1	1										
Totals	4,798	4,798	-	72	72	-	1,043	1,043	-	68	68	-
Percentage Error			0.00%			0.00%			0.00%			0.00%

	Transportation					
	Reported on	Reported on	Errors	Tested	Verified	Errors
	DRTRS by	DRTRS by				
	DOE/County	District				
Reg. - Public Schools	541.0	541.0		50.0	50.0	
Special Ed. - w/o Spec Needs	139.0	139.0		13.0	13.0	
Special Ed - w/ Spec Needs	31.0	31.0		3.0	3.0	
	711.0	711.0	-	66.0	66.0	-
Percentage Error			0.00%			0.00%

**NORTH BERGEN BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 15, 2023**

	Resident LEP 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 Worpapers	Verified to Application and Register	Errors
Full Day Kindergarten	22	22		5	5	
Grade 1	18	18		4	4	
Grade 2	11	11		3	3	
Grade 3	28	28		7	7	
Grade 4	14	14		3	3	
Grade 5	12	12		3	3	
Grade 6	12	12		3	3	
Grade 7	15	15		4	4	
Grade 8	16	16		4	4	
Grade 9	17	17		4	4	
Grade 10	18	18		4	4	
Grade 11	19	19		5	5	
Grade 12	13	13		3	3	
Subtotal	215	215	-	52	52	-
Special Ed - Elementary	2	2		1	1	
Special Ed - Middle	1	1		1	1	
Special Ed - High School						
Subtotal	3	3	-	2	2	-
Totals	218	218	-	54	54	-
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

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

2023-2024 Total General Fund Expenditures (Budgetary Basis)		\$	143,751,399
Increased by:			
Transfer from Capital Reserve to Capital Projects			<u>8,155,256</u>
			151,906,655
Decreased by:			
On-Behalf TPAF Pension & Social Security			<u>(31,551,312)</u>
Adjusted 2023-2024 General Fund Expenditures		\$	<u>120,355,343</u>
2% of Adjusted 2023-2024 General Fund Expenditures		\$	2,407,107
Increased by:			
Allowable Adjustments			
Unbudgeted Extraordinary Aid	\$	203,928	
Non Public Transportation Aid		<u>83,720</u>	
			<u>287,648</u>
Maximum Unassigned Fund Balance		\$	2,694,755
Total General Fund - Fund Balance at June 30, 2024 (Budgetary Basis)		\$	78,731,749
Decreased by:			
Encumbrances	\$	5,622,978	
Capital Reserve		60,790,240	
Maintenance Reserve		5,999,044	
Emergency Reserve		607,500	
Unemployment Compensation Reserve		1,026,805	
Designated for Subsequent Year's Budget		<u>1,990,427</u>	
			<u>76,036,994</u>
Total Unassigned Fund Balance			<u>2,694,755</u>
Amount Below Maximum 2% Surplus		\$	<u>0</u>

NORTH BERGEN BOARD OF EDUCATION RECOMMENDATIONS

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

It is recommended that:

- * 1. Procedures be implemented to ensure that the general ledger cash balances for the net payroll and payroll agency accounts agree with the monthly bank reconciliations. Furthermore, the payroll agency ledger be in agreement with the monthly bank reconciliations.
- * 2. Open purchase orders be reviewed at year-end to ensure that the commitments are properly reported as an accounts payable or encumbrance in the District's financial reports.
- 3. The District review the Capital Projects budget report to ensure the budgetary line items and project balances are accurately reported.

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

- * 4. It is recommended that the District's independent appraisal report be reconciled with the District's internal accounting records. Furthermore, projects reported as Construction In Progress be depreciated upon project completion.

IX. Miscellaneous

There are none.

X. Status of Prior Years' Audit Findings/Recommendations

A review was performed on all prior years' recommendations and corrective action was taken on all 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.