

**LYNDHURST SCHOOL DISTRICT**

**Auditors' Management Report on  
Administrative Findings  
Financial, Compliance and Performance  
Fiscal Year Ended June 30, 2013**

**LYNDHURST SCHOOL DISTRICT**

**COUNTY OF BERGEN**

**STATE OF NEW JERSEY**

**AUDITORS' MANAGEMENT REPORT**

**ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE**

**FISCAL YEAR ENDED JUNE 30, 2013**

**DI MARIA & DI MARIA LLP**

**LYNDHURST SCHOOL DISTRICT  
AUDITORS' MANAGEMENT REPORT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
Fiscal Year Ended June 30, 2013**

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**Di Maria & Di Maria LLP**

Accountants and Consultants

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**Report of Independent Auditors**

Honorable President and Members of the Board of Education  
Lyndhurst School District, County of Bergen, New Jersey

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 Lyndhurst School District in the County of Bergen, for the year ended June 30, 2013, and have issued our report thereon dated December 5, 2013.

As part of our audit, we performed procedures required by the 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 intended for the information of the Lyndhurst School District Board of Education's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

**DI MARIA & DI MARIA LLP**  
**Accountants and Consultants**

*Frank Di Maria*

Frank Di Maria  
Public School Accountant  
PSA Number CS 01168

December 5, 2013

**LYNDHURST SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
Year Ended June 30, 2013**

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**Scope of Audit**

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

Funds collected, disbursed and controlled by local parent-teacher associations and/or organizations, are not under the auspices of the Board of Education, and as such are not included as part of this report.

## 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 Bonds (N.J.S.A. 18A:17-26, 18A:17-32, 18A:13-13)

<u>Name/Position</u>	<u>Amount</u>
David DiPisa, Board Secretary/School Business Administrator	\$50,000
Treasurer of School Monies	\$140,000

There is a employees' dishonesty policy covering all other employees.

*Finding:* Adequate minimum surety bond coverage was not in place for the Treasurer of School Monies as set forth in N.J.A.C. 6A:23A-16.4.

Corrective action was taken by the District immediately following the Fiscal Year 2012 audit by referring this matter to the Board's risk manager who, as of the date of this report, is still in process of increasing the bond on the School Business Administrator. While the Fiscal Year 2013 bond is still not adequate, no recommendation is presented due to corrective action already being taken.

### Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were less than estimated costs. The Board made the proper adjustment to the billings to sending districts for the increase/decrease in per pupil costs in accordance with N.J.A.C. 6A:23A-17.1(f)3.

**LYNDHURST SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
Year Ended June 30, 2013**

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**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.

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.

All payrolls were certified by the President of the Board and the Board Secretary/School Business Administrator.

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

Employees were paid in accordance with approved contract amounts.

Reserve for Encumbrances, and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable.

All items tested appeared to be properly classified.

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 test 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.

**LYNDHURST SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
Year Ended June 30, 2013**

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**Financial Planning, Accounting and Reporting (Continued)**

Board Secretary's Records

Bids received were summarized in the minutes (N.J.S.A. 18A:18A-21).

Acknowledgement of the Board Secretary's and Treasurer's monthly financial reports were included in the minutes.

Budget appropriations were greater than realized revenues and the board authorized the use of surplus. The Board Secretary made corresponding and/or appropriate adjustments to surplus to properly balance the budget.

Budgetary line accounts were not overexpended during the fiscal year nor at June 30, and Board Secretary's monthly certification of the budgetary line item status (N.J.A.C. 6A:23A-16.10) was consistent with actual budgetary records.

Payments were not found to be made prior to the receipt of goods.

General fixed asset records were updated for additions and disposals of general fixed assets made during the year.

Treasurer's Records

The Treasurer performed bank reconciliations for the general operating accounts, payroll account, payroll agency account, investment account, and food service account.

Cash receipts were promptly deposited.

The Treasurer's cash balance for the general operating account was in agreement with the reconciled cash balance as determined during the audit.

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

The E.S.E.A./NCLB financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the projects under Titles I and VI of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for E.S.E.A. indicated no instances of non-compliance and/or questionable costs.



**LYNDHURST SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
Year Ended June 30, 2013**

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**Financial Planning, Accounting and Reporting (Continued)**

Other Special Federal and/or State Projects

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

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 CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

The study of compliance for the special projects indicated no instances of non-compliance.

T.P.A.F. Reimbursement

Our audit procedures included a test of the biweekly 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.

**LYNDHURST SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
Year Ended June 30, 2013**

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**School Purchasing Programs**

**Contracts and Agreements Requiring Advertisement for Bids**

Effective July 1, 2010 and thereafter the bid threshold in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$26,000 without and \$36,000 with a Qualified Purchasing Agent. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is currently \$17,500.

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 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 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 indicated that no individual payments, contracts, or agreements were made 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 provision of N.J.S.A. 18A:18A-4, 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.

**LYNDHURST SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
Year Ended June 30, 2013**

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**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.

The number of meals claimed for reimbursement was compared to sales and meal count records. As part of the claims review process the Edit Check Worksheet or its equivalent was completed. Reimbursement claims were submitted/certified in a timely manner.

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.

Cash receipt and bank records were reviewed for timely deposit.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section F.

Expenditures were separately recorded as food and labor costs. Vendor invoices were reviewed and labor costs verified.

Applications for free and reduced price meals were reviewed for completeness and accuracy.

**LYNDHURST SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
Year Ended June 30, 2013**

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**Student Body Activities**

The following findings were noted in regard to individual student activity funds:

Elementary School Student Activities Fund:  
None

High School Student Activities Fund:  
None

Student Athletic Fund:  
None

**LYNDHURST SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
Year Ended June 30, 2013**

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**Application for State School Aid**

Our audit procedures included a test of information reported in the October 15, 2012 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 without exception. The information that was included on the workpapers was verified without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

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

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

**LYNDHURST SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
Year Ended June 30, 2013**

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**Pupil Transportation**

Our audit procedures included a test of on roll status reported in the 2012-13 District Report of Transported Resident Students (DRTRS). The information that was included in 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.

**LYNDHURST SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
Year Ended June 30, 2013**

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**Facilities and Capital Assets**

Facilities and fixed asset records were maintained in satisfactory condition.

**LYNDHURST SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
Year Ended June 30, 2013**

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**Miscellaneous**

There are no additional items to report.



**LYNDHURST SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
Year Ended June 30, 2013**

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**Follow-up on Prior Years' Findings**

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

There have been no findings or reports issued by the Office of Fiscal Accountability and Compliance (OFAC). As such, review of these items is not applicable.

**LYNDHURST SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
Year Ended June 30, 2013**

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**Acknowledgment**

We received the complete cooperation of all the officials of the school district and greatly appreciate the courtesies extended to the members of the audit team during the course of the audit.

**LYNDHURST SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
Year Ended June 30, 2013**

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**Summary of Recommendations**

Administrative Practices and Procedures

None

Financial Planning, Accounting and Reporting

None

School Purchasing Programs

None

School Food Service

None

Student Body Activities

None

Application For State School Aid

None

Pupil Transportation

None

Facilities and Capital Assets

None

Miscellaneous

None

**LYNDHURST SCHOOL DISTRICT**  
**ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE**  
**Year Ended June 30, 2013**

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**Schedule of Meal Count Activity**

Lyndhurst School District  
Food Service Fund  
Number of Meals Served and (Over) / Underclaim - Federal  
Enterprise Fund  
For the Fiscal Year Ended June 30, 2013

<u>Program</u>	<u>Meal Category</u>	<u>Meals Claimed</u>	<u>Meals Tested &amp; Verified</u>	<u>Difference</u>	<u>Rate</u>	<u>(Over) / Under Claim</u>
National School Lunch Program (Regular Rate)	Free	58,684	58,684	0	2.8600	0.00
	Reduced	12,073	12,073	0	2.4600	0.00
	Paid	28,766	28,766	0	0.2700	0.00
	<b>Total</b>	<b>99,523</b>	<b>99,523</b>	<b>0</b>		<b>0.00</b>
National School Lunch Program (HHFKA - PB Lunch Only)	All	0	0	0	0.0600	0.00
School Breakfast (Severe Needs Rate)	Free	3,852	3,852	0	1.8500	0.00
	Reduced	1,085	1,085	0	1.5500	0.00
	Paid	1,472	1,472	0	0.2700	0.00
	<b>Total</b>	<b>6,409</b>	<b>6,409</b>	<b>0</b>		<b>0.00</b>
Special Milk Program	Free	0	0	0	Avg. Cost	0.00
	Paid	0	0	0	0.1925	0.00
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0.00</b>
						<b>0.00</b>
After School Snacks	Free	0	0	0	0.7800	0.00
	Reduced	0	0	0	0.3900	0.00
	Paid	0	0	0	0.0700	0.00
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0.00</b>
						<b>0.00</b>

**LYNDHURST SCHOOL DISTRICT**  
**ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE**  
**Year Ended June 30, 2013**

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**Schedule of Meal Count Activity**

Lyndhurst School District  
Food Service Fund  
Number of Meals Served and (Over) / Underclaim - State  
Enterprise Fund  
For the Fiscal Year Ended June 30, 2013

<u>Program</u>	<u>Meal Category</u>	<u>Meals Claimed</u>	<u>Meals Verified</u>	<u>Difference</u>	<u>Rate</u>	<u>(Over) / Under Claim</u>
National School Lunch Program (Regular Rate)	Free	58,684	58,684	0	0.0550	0.00
	Reduced	12,073	12,073	0	0.0550	0.00
	Paid	28,766	28,766	0	0.0400	0.00
	<b>Total</b>	<b>99,523</b>	<b>99,523</b>	<b>0</b>		<b>0.00</b>
School Breakfast (Severe Needs Rate)	Free	3,852	3,852	0	0.0000	0.00
	Reduced	1,085	1,085	0	0.0000	0.00
	Paid	1,472	1,472	0	0.0000	0.00
	<b>Total</b>	<b>6,409</b>	<b>6,409</b>	<b>0</b>		<b>0.00</b>
Special Milk Program	Free	0	0	0	Avg. Cost	0.00
	Paid	0	0	0	0.1925	0.00
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0.00</b>
After School Snacks	Free	0	0	0	0.7800	0.00
	Reduced	0	0	0	0.3900	0.00
	Paid	0	0	0	0.0700	0.00
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0.00</b>

LYNDHURST SCHOOL DISTRICT  
 ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
 Year Ended June 30, 2013

Schedule of Audited Enrollments - On October 15, 2012  
2013-2014 Application for State School Aid

	On Roll										Private Schools for Disabled						
	Reported on A.S.S.A.		Reported on Workpapers on Roll		Errors		Sample Selected From Workpapers		Verified to Registers		Errors Per Registers		Reported 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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Full Day Kindergarten	148.0	0.0	148.0	0.0	0.0	0.0	148.0	0.0	148.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
One	191.0	0.0	191.0	0.0	0.0	0.0	191.0	0.0	191.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Two	177.0	0.0	177.0	0.0	0.0	0.0	177.0	0.0	177.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Three	149.0	0.0	149.0	0.0	0.0	0.0	149.0	0.0	149.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Four	165.0	0.0	165.0	0.0	0.0	0.0	165.0	0.0	165.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Five	159.0	0.0	159.0	0.0	0.0	0.0	159.0	0.0	159.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Six	149.0	0.0	149.0	0.0	0.0	0.0	149.0	0.0	149.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Seven	160.0	0.0	160.0	0.0	0.0	0.0	160.0	0.0	160.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Eight	154.0	0.0	154.0	0.0	0.0	0.0	154.0	0.0	154.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nine	145.0	0.0	145.0	0.0	0.0	0.0	145.0	0.0	145.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ten	145.0	1.0	145.0	1.0	0.0	0.0	145.0	1.0	145.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Eleven	148.0	2.0	148.0	2.0	0.0	0.0	148.0	2.0	148.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Twelve	118.0	4.0	118.0	4.0	0.0	0.0	118.0	4.0	118.0	4.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Subtotal	2008.0	7.0	2008.0	7.0	0.0	0.0	2008.0	7.0	2008.0	7.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Special Ed - Elementary	94.0	0.0	94.0	0.0	0.0	0.0	94.0	0.0	94.0	0.0	0.0	0.0	5.0	5.0	5.0	5.0	0.0
Special Ed - Middle School	81.0	0.0	81.0	0.0	0.0	0.0	81.0	0.0	81.0	0.0	0.0	0.0	3.0	3.0	3.0	3.0	0.0
Special Ed - High School	105.0	8.0	105.0	8.0	0.0	0.0	105.0	8.0	105.0	8.0	0.0	0.0	9.0	9.0	9.0	9.0	0.0
Subtotal	280.0	8.0	280.0	8.0	0.0	0.0	280.0	8.0	280.0	8.0	0.0	0.0	17.0	17.0	17.0	17.0	0.0
Totals	2288.0	15.0	2288.0	15.0	0.0	0.0	2288.0	15.0	2288.0	15.0	0.0	0.0	17.0	17.0	17.0	17.0	0.0
Percentage Error					0.0%	0.0%					0.0%	0.0%					0.0%

LYNDHURST SCHOOL DISTRICT  
 ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
 Year Ended June 30, 2013

Schedule of Audited Enrollments - On October 15, 2012  
2013-2014 Application for State School Aid

	Resident Low Income						Resident LEP Low Income						
	Reported on A.S.S.A On Roll	Reported on Workpapers as Low Income	Sample For Verification			Errors	Reported on A.S.S.A On Roll	Reported on Workpapers as Low Income	Sample For Verification			Errors	
			Sample From Workpapers	Verified to Application / Registers	Errors				Sample From Workpapers	Verified to Application / Registers	Errors		
Half Day Preschool	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Full Day Preschool	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Full Day Kindergarten	28.0	28.0	0.0	28.0	28.0	0.0	4.0	4.0	0.0	4.0	4.0	0.0	0.0
One	60.0	60.0	0.0	60.0	60.0	0.0	4.0	4.0	0.0	4.0	4.0	0.0	0.0
Two	31.0	31.0	0.0	31.0	31.0	0.0	4.0	4.0	0.0	4.0	4.0	0.0	0.0
Three	37.0	37.0	0.0	37.0	37.0	0.0	3.0	3.0	0.0	3.0	3.0	0.0	0.0
Four	35.0	35.0	0.0	35.0	35.0	0.0	2.0	2.0	0.0	2.0	2.0	0.0	0.0
Five	36.0	36.0	0.0	36.0	36.0	0.0	5.0	5.0	0.0	5.0	5.0	0.0	0.0
Six	41.0	41.0	0.0	41.0	41.0	0.0	5.0	5.0	0.0	5.0	5.0	0.0	0.0
Seven	32.0	32.0	0.0	32.0	32.0	0.0	1.0	1.0	0.0	1.0	1.0	0.0	0.0
Eight	33.0	33.0	0.0	33.0	33.0	0.0	4.0	4.0	0.0	4.0	4.0	0.0	0.0
Nine	42.0	42.0	0.0	42.0	42.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ten	31.0	31.0	0.0	31.0	31.0	0.0	5.0	5.0	0.0	5.0	5.0	0.0	0.0
Eleven	23.0	23.0	0.0	23.0	23.0	0.0	2.0	2.0	0.0	2.0	2.0	0.0	0.0
Twelve	17.0	17.0	0.0	17.0	17.0	0.0	2.0	2.0	0.0	2.0	2.0	0.0	0.0
Subtotal	446.0	446.0	0.0	446.0	446.0	0.0	41.0	41.0	0.0	41.0	41.0	0.0	0.0
Special Ed - Elementary	53.0	53.0	0.0	53.0	53.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Special Ed - Middle School	34.0	34.0	0.0	34.0	34.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Special Ed - High School	40.0	40.0	0.0	40.0	40.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Subtotal	127.0	127.0	0.0	127.0	127.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Totals	573.0	573.0	0.0	573.0	573.0	0.0	41.0	41.0	0.0	41.0	41.0	0.0	0.0
Percentage Error			0.0%			0.0%			0.0%			0.0%	0.0%

**LYNDHURST SCHOOL DISTRICT**  
**ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE**  
Year Ended June 30, 2013

**Schedule of Audited Enrollments - On October 15, 2012**  
**2013-2014 Application for State School Aid**

	Resident LEP NOT Low Income					
	Reported on A.S.S.A On Roll	Reported on Workpapers as Low Income	Errors	Sample For Verification		
				Sample From Workpapers	Verified to Application / Registers	Errors
Half Day Preschool	0.0	0.0	0.0	0.0	0.0	0.0
Full Day Preschool	0.0	0.0	0.0	0.0	0.0	0.0
Full Day Kindergarten	1.0	1.0	0.0	1.0	1.0	0.0
One	2.0	2.0	0.0	2.0	2.0	0.0
Two	2.0	2.0	0.0	2.0	2.0	0.0
Three	3.0	3.0	0.0	3.0	3.0	0.0
Four	1.0	1.0	0.0	1.0	1.0	0.0
Five	1.0	1.0	0.0	1.0	1.0	0.0
Six	2.0	2.0	0.0	2.0	2.0	0.0
Seven	1.0	1.0	0.0	1.0	1.0	0.0
Eight	2.0	2.0	0.0	2.0	2.0	0.0
Nine	0.0	0.0	0.0	0.0	0.0	0.0
Ten	4.0	4.0	0.0	4.0	4.0	0.0
Eleven	2.0	2.0	0.0	2.0	2.0	0.0
Twelve	2.0	2.0	0.0	2.0	2.0	0.0
Subtotal	23.0	23.0	0.0	23.0	23.0	0.0
Special Ed - Elementary	0.0	0.0	0.0	0.0	0.0	0.0
Special Ed - Middle School	0.0	0.0	0.0	0.0	0.0	0.0
Special Ed - High School	0.0	0.0	0.0	0.0	0.0	0.0
Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
Totals	23.0	23.0	0.0	23.0	23.0	0.0
Percentage Error			0.0%			0.0%



LYNDHURST SCHOOL DISTRICT  
 ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
 Year Ended June 30, 2013

**Schedule of Audited Enrollments (Continued)**

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
<u>Regular</u>						
Regular - Public	49	49	-	49	49	-
Regular - Special Education	23	23	-	23	23	-
Regular - Transported	-	-	-	-	-	-
Aid-in-Lieu	-	-	-	-	-	-
Total Regular	<u>72</u>	<u>72</u>	-	<u>72</u>	<u>72</u>	-
<u>Special Education</u>						
Special Education - Public	27.0	27.0	-	27.0	27.0	-
Special Education - Private	-	-	-	-	-	-
Special Education - Sp. Needs	49.0	49.0	-	49.0	49.0	-
	<u>76.0</u>	<u>76.0</u>	-	<u>76.0</u>	<u>76.0</u>	-
Percentage Error						<u>0.00%</u>

	Bilingual Education			Sample for Verification		
	Reported on A.S.S.A. as Bilingual Education	Reported on Workpapers Bilingual Education	Errors	Sample Selected From Workpapers	Verified to Test Score and Register	Sample Errors
Bilingual Students	<u>41</u>	<u>41</u>	-	<u>41</u>	<u>41</u>	-
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**LYNDHURST SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
YEAR ENDED JUNE 30, 2013**

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**Excess Surplus Calculation**

**REGULAR DISTRICT**

**SECTION 1**

**A. 2% Calculation of Excess Surplus**

2012-13 Total General Fund Expenditures per CAFR Exhibit C-1	38,121,155	(B)	
Increased by:			
Transfer from Capital Outlay to Capital Projects Fund	-	(B1a)	
Transfer from Capital Reserve to Capital Projects Fund	-	(B1b)	
Transfer from General Fund to SRF for PreK-Regular	-	(B1c)	
Transfer from General Fund to SRF for PreK-Inclusion	-	(B1d)	
Decreased by:			
On-Behalf TPAF Pension & Social Security	(3,338,002)	(B2a)	
Assets Acquired Under Capital Leases	-	(B2b)	
Adjusted 2012-13 General Fund Expenditures [(B)+(B1s)-(B2s)]	<u>34,783,153</u>	(B3)	
2% of Adjusted 2012-13 General Fund Expenditures [(B3) times .02]	695,663	(B4)	
Enter Greater of (B4) or \$250,000	695,663	(B5)	
Increased by: Allowable Adjustment	<u>84,902</u>	(K)	
Maximum Unassigned/Undesignated-Unreserved Fund Balance [(B5)+(K)]			<u><u>780,565</u></u> (M)

**SECTION 2**

Total General Fund - Fund Balances @ 6-30-13 (Per CAFR Budgetary Comparison Schedule C-1)	633,610	(C)	
Decreased by:			
Year-end Encumbrances	-	(C1)	
Legally Restricted - Designated for Subsequent Year's Expenditures	-	(C2)	
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures	-	(C3)	
Other Restricted Fund Balances	-	(C4)	
Assigned Fund Balance - Unreserved -- Designated for Subsequent Year's Expenditures	<u>(65,218)</u>	(C5)	
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]			568,392 (U1)

LYNDHURST SCHOOL DISTRICT  
 ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
 YEAR ENDED JUNE 30, 2013

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**Excess Surplus Calculation**

**REGULAR DISTRICT**

**SECTION 3**

Restricted Fund Balance - Excess Surplus [(U1)-(M)] IF NEGATIVE ENTER -0- 0 (E)

**Recapitulation of Excess Surplus as of June 30, 2013**

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures	10025	-	(C3)
Reserved Excess Surplus [(E)]	10024	<u>0</u>	(E)
Total Excess Surplus [(C3)+(E)]		<u>-</u>	(D)

**Detail of Allowable Adjustments**

Impact Aid	\$	-	(H)
Sale & Lease-back		-	(I)
Extraordinary Aid		84,902	(J1)
Additional Nonpublic School Transportation Aid		-	(J2)
Current Year School Bus Advertising Revenue Recognized		<u>-</u>	(J3)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)]	\$	<u>84,902</u>	(K)

**Detail of Other Restricted Fund Balance**

Statutory restrictions:			
Approved unspent separate proposal	\$	-	
Sale/lease-back reserve		-	
Capital Reserve		-	
Maintenance reserve		-	
Emergency reserve		-	
Tuition reserve		-	
Other state/government mandated reserve		-	
Other		-	
Total Other Restricted Fund Balance	\$	<u>-</u>	(C4)