



New Jersey Department of Education, Office of Fiscal Policy and Planning Dates for 2020 School Election and Budget Procedures

This 2020 School Election and Budget Procedures Calendar includes the election dates and the budget procedures timeline for the April school election, November school election, and the special elections (January, March, September, or December). The New Jersey Department of Education (NJDOE) is not including election procedures timeline dates (Title 19) in this calendar since they are published by the NJ Division of Elections. Districts should refer to the *Annual School Board Election Timeline* to be posted on the Division of Elections website for the election procedures dates (Title 19). The special election procedures timeline is also found within the applicable timeline section in the 2020 NJ Chronological Elections Index on the [Division of Elections website](#).

This document is intended as an administrative convenience and does not constitute a statement of law. This document should not be relied upon as a substitute for the district's review of applicable law or consultation with counsel. This *2020 School Election and Budget Procedures Calendar* is primarily intended to provide budget dates stipulated in Title 18, Education.

Included in this document are the following tables of calendar information:

Table 1. Type II Districts with an April Election Including Regional Districts

Table 2. Type II Districts with a November Election Including Regional Districts

Table 3. Type I Districts

Table 4. School Districts Under State Intervention (*Those districts with a State District Superintendent*)

Table 5. County Vocational Districts

Table 6. County Special Services School Districts

Table 7. Educational Services Commissions

Table 8. Special Elections

Please note:

1. Dates in this election calendar have been changed pursuant to *N.J.S.A.* 19:60-1 which gives the Commissioner the authority to change school budget and election calendar dates if they coincide with a period of religious observance, and pursuant to *N.J.S.A.* 19:11-1 which allows movement of dates in the calendar if they fall on Sunday.
2. Dates in this election calendar have been changed pursuant to *N.J.S.A.* 18A:7F-5c which gives the Commissioner the authority to adjust the date for the submission of district budgets if the Commissioner determines that the availability of preliminary aid numbers for the subsequent school year warrants such adjustment.

Table 1. Type II Districts with an April Election Including Regional Districts

Type II April Election District Action	Date	Description of Action	Description of Date	Statutory Reference
Adoption and Filing of Budget	Wednesday, March 4, 2020	Districts must prepare an itemized budget and submit the budget to the executive county superintendent of schools.	March 4 each year	<i>N.J.S.A.</i> 18A:7F-5 and 18A:7F-6
Notice of Public Hearing - First	Thursday, March 19, 2020	Last day to advertise for earliest public hearing. The board of education shall cause notice of such public hearing and the statement annexed to the budget to be published at least once in at least one newspaper published in the district and if no newspaper is published therein, then in at least one newspaper circulating in said district not less than four days prior to the date fixed for such public hearing.	Not less than 4 days prior to the earliest public hearing date	<i>N.J.S.A.</i> 18A:22-10, 18A:22-11, and 18A:22-12
Preparation of Advertised Version of Budget	Monday, March 23, 2020	Last day for the district to prepare the budget for the ensuing school year. The time period between the March 4 adoption date and this date is the county office review period.	On or before March 22 each year; March 22 falls on Sunday, this date is moved to Monday	<i>N.J.S.A.</i> 18A:22-7
Budget Approval by Executive County Superintendent	Monday, March 23, 2020	Last day for executive county superintendent to approve the budget statement to be advertised. The budget must be approved by the executive county superintendent prior to advertisement.	Prior to advertisement	<i>N.J.A.C.</i> 6A:23A-9.1
Delivery of Budget to Board of School Estimate	Monday, March 23, 2020	Last day for a Type II district with a board of school estimate to finalize and deliver the itemized budget to each member of the board of school estimate.	On or before March 22 each year; March 22 falls on Sunday, this date is moved to Monday	<i>N.J.S.A.</i> 18A:22-7 and 18A:22-8
Earliest Date for Public Hearing on Budget	Monday, March 23, 2020	Earliest date to hold public hearing on budget. Public hearing may not be held until the executive county superintendent of schools has approved the budget and the	March 22 each year	<i>N.J.S.A.</i> 18A:22-10

Type II April Election District Action	Date	Description of Action	Description of Date	Statutory Reference
		budget and meeting date have been posted and advertised in at least one newspaper.		
Notice of Public Hearing – last	Thursday, March 26, 2020	Last day to advertise for a public hearing on the budget.	Not less than 4 days prior to last public hearing date	<i>N.J.S.A.</i> 18A:22-11 and 18A:22-12
Last Date for Public Hearing on Budget	Monday, March 30, 2020	Latest date to hold public hearing on budget. Public hearing may not be held until the executive county superintendent of schools has approved the budget and the budget and meeting date have been posted and advertised in at least one newspaper.	March 29 each year; March 29 falls on Sunday, this date is moved to Monday	<i>N.J.S.A.</i> 18A:22-10
User-Friendly Budget Posting to District Website	Wednesday, March 25, 2020 - Wednesday, April 1, 2020	The budget as adopted for the school year shall be provided for public inspection on the district's internet site, if one exists, and made available in print within 48 hours after the public hearing on the budget.	Within 48 hours after the public hearing on the budget; moved to Monday to allow a working day after the first and last public hearing dates.	<i>N.J.A.C.</i> 6A:23A-8.1(c)
Deadline to Adopt Budget	Friday, April 03, 2020	Last day to adopt budget prior to election. At or after the public hearing, but no later than 18 days prior to the April school election, the board shall fix and determine by roll call majority vote of the full membership the amount of money to be raised. Note: The potential gap of time between the public hearing held by March 30 and the adoption date is statutory and allows the board additional time to meet to adopt the budget after the public hearing on the budget has been held. To clarify, this gap does not give the board statutory authority to make changes to the advertised budget which were not specifically discussed in detail at the public hearing. Any revenue and appropriation changes that were not	At or after the public hearing, not less than 18 days prior to the April election date	<i>N.J.S.A.</i> 18A:22-32

Type II April Election District Action	Date	Description of Action	Description of Date	Statutory Reference
		discussed specifically and in detail at the public hearing shall not be included in the adopted budget.		
Board of School Estimate – Determination of Budget	Wednesday, April 8, 2020	Last day for the board of school estimate of a Type II district with a board of school estimate to adopt a tax certificate for the budget.	Not later than April 8 each year	<i>N.J.S.A.</i> 18A:22-26
Board of School Estimate – Certification and Raising of Appropriations for Budget	Wednesday, April 15, 2020	Last day for the board of school estimate of a Type II district with a board of school estimate to deliver to county board of taxation and governing body the tax certificate for the budget for the ensuing school year.	April 15 each year	<i>N.J.S.A.</i> 18A:22-26
School Election Date – Districts Voting in April	Tuesday, April 21, 2020	Annual school election for those districts not electing to change the school election to November. Polls shall be open between the hours of 4 p.m. and 8 p.m. and during any additional time which the school board may designate between the hours of 6 a.m. and 8 p.m.	Third Tuesday in April	<i>N.J.S.A.</i> 19:60-1 and 19:15-2
Board of Education Certification of Results- April Elections	Within two days following certification of election results	Last day for board of education to certify to the county board of taxation the amount approved by voters to be raised for the ensuing school year.	Within two days following certification of election results	<i>N.J.S.A.</i> 18A:22-33
Defeated Budget	Within two days following certification of election results	Last day for a board of education to deliver to the governing body the proposed budget that the voters defeated.	2 days after certification of election results	<i>N.J.S.A.</i> 18A:22-37 and 18A:13-19
First Regular Meeting of Board - April Election districts	Monday, April 27, 2020 - Sunday, May 10, 2020	All Type II boards of education including all regional districts shall organize annually on any day of the first or second week following the annual school election. Each board of education shall organize annually at a regular meeting held not later	Any day of the first or second week following the annual school election. Since election results are not official until County Canvassers meet on the Monday after the election,	<i>N.J.S.A.</i> 18A:10-3

Type II April Election District Action	Date	Description of Action	Description of Date	Statutory Reference
		than 8 p.m. If the organization meeting cannot take place on that day by reason of lack of a quorum or for any other reason, the meeting shall be held within three days thereafter.	this time period begins on Monday	
Non-tenured Teaching Staff, Observation and Evaluation	Thursday, April 30, 2020	Each non-tenured teaching staff member employed must be observed and evaluated before this date each year.	April 30 each year	<i>N.J.S.A.</i> 18A:27-3.1
Non-tenured Teaching Staff; Offer of Employment or Notice of Termination	Friday, May 15, 2020	Last day for each board of education in the state to give to each non-tenured teaching staff member either a contract of employment or written notice if employment will not be offered.	May 15 each year	<i>N.J.S.A.</i> 18A:27-10
Determination by Municipal Governing Body Where Items Rejected at Election	Tuesday, May 19, 2020	Last day for the governing body after consultation with the board to determine and certify to the county board of taxation the amount of money necessary for school purposes to be raised by taxation for the ensuing school year.	May 19 each year	<i>N.J.S.A.</i> 18A:22-37 and 18A:13-19
Application for Restoration – Comments by Board of Education	10 working days after action by governing body	<p>Within 10 working days after certification of the general fund tax levy by the governing body or bodies, a district board of education eligible for restoration of budget reductions pursuant to <i>N.J.A.C.</i> 6A:23A-9.9(a)1 or 2 may submit to the Commissioner an application for such restoration. The application must be submitted to the appropriate executive county superintendent, and a copy of the complete application must concurrently be provided to the governing body or bodies.</p> <p>Within 10 working days of delivery to the district board of education and the</p>	10 working days after action by governing body	<i>N.J.A.C.</i> 6A:23A- 9.9(a)3

Type II April Election District Action	Date	Description of Action	Description of Date	Statutory Reference
		executive county superintendent, pursuant to <i>N.J.A.C.</i> 6A:23A-9.7(a) or (b), a district board of education may submit to the executive county superintendent any comments it may wish to make in response to the demonstration provided at the time of certification by the governing body or bodies, that the specific reductions made will not adversely affect the ability of the district to provide a thorough and efficient education or the stability of the district given the need for long term planning and budgeting.		

Table 2. Type II Districts with a November Election Including Regional Districts

Type II November Election District Action	Date	Description of Action	Description of Date	Statutory Reference
Adoption and Filing of Tentative Budget	Friday, March 20, 2020	Districts must prepare an itemized budget and submit the budget to the executive county superintendent of schools, which is the Commissioner's designee.	On or before March 20	<i>N.J.S.A.</i> 18A:7F-5 and 18A:7F-6
Notice of Public Hearing - First	Monday, April 20, 2020	Last day to advertise for earliest public hearing. The board of education shall cause notice of such public hearing and the statement annexed to the budget to be published at least once in at least one newspaper published in the district and if no newspaper is published therein, then in at least one newspaper circulating in said district not less than four days prior to the date fixed for such public hearing.	Not less than 4 days prior to the earliest public hearing date	<i>N.J.S.A.</i> 18A:22-10, 18A:22-11, and 18A:22-12
Preparation of the Advertised Version of the Budget for Submission to the Board of School Estimate	Monday, April 20, 2020	Last day to finalize the advertised version of the budget for ensuing school year for submission to the Board of School Estimate	On or before April 20	<i>N.J.S.A.</i> 18A:22-7 and 18A:22-8
Budget Approval by Executive County Superintendent	Monday, April 20, 2020	Last day for executive county superintendent to approve the budget statement to be advertised. The budget must be approved by the executive county superintendent prior to advertisement.	Prior to advertisement	<i>N.J.A.C.</i> 6A:23A-9.1
Earliest Date for Public Hearing on Budget	Friday, April 24, 2020	Earliest date to hold public hearing on budget. Public hearing may not be held until the executive county superintendent of schools has approved the budget and the budget and meeting date have been posted and advertised in at least one newspaper.	April 24 each year	<i>N.J.S.A.</i> 18A:22-10

Type II November Election District Action	Date	Description of Action	Description of Date	Statutory Reference
Non-tenured Teaching Staff, Observation and Evaluation	Thursday, April 30, 2020	Each non-tenured teaching staff member employed must be observed and evaluated before this date each year.	April 30 each year	<i>N.J.S.A.</i> 18A:27-3.1
Notice of Public Hearing - last	Sunday, May 3, 2020	Last day to advertise for a public hearing on the budget.	4 days prior to last public hearing date	<i>N.J.S.A.</i> 18A:22-11 and 18A:22-12
Last Date for Public Hearing on Budget (Final Budget)	Thursday, May 7, 2020	Latest date to hold public hearing on budget. Public hearing may not be held until the executive county superintendent of schools has approved the budget and the budget and meeting date have been posted and advertised in at least one newspaper.	May 7 each year	<i>N.J.S.A.</i> 18A:22-10
User-Friendly Budget Posting to District Website	Sunday, April 26, 2020 - Saturday, May 9, 2020	The budget as adopted for the school year shall be provided for public inspection on the district's internet site, if one exists, and made available in print within 48 hours after the public hearing on the budget.	Within 48 hours after the public hearing on the budget	<i>N.J.A.C.</i> 6A:23A-8.1(c)
Deadline to Adopt Budget	Thursday, May 14, 2020	Last day to adopt budget. Note: The gap of time between the public hearing held by May 7 and the adoption date of May 14 is statutory and allows the board additional time to meet to adopt the budget after the public hearing on the budget has been held. To clarify, this gap does not give the board statutory authority to make changes to the advertised budget which were not specifically discussed in detail at the public hearing. Any revenue and appropriation changes that were not discussed specifically and in detail at the public hearing shall not be included in the adopted budget.	At or after the public hearing, no later than May 14	<i>N.J.S.A.</i> 18A:22-32

Type II November Election District Action	Date	Description of Action	Description of Date	Statutory Reference
Board of School Estimate – Determination of Budget	Thursday, May 14, 2020	Last day for the board of school estimate of a Type II district with a board of school estimate to adopt a tax certificate for the budget.	At or after public hearing, no later than May 14	<i>N.J.S.A.</i> 18A:22-26
Non-tenured Teaching Staff; Offer of Employment or Notice of Termination	Friday, May 15, 2020	Last day for each board of education in the state to give to each non-tenured teaching staff member either a contract of employment or written notice if employment will not be offered.	May 15 each year	<i>N.J.S.A.</i> 18A:27-10
Board of School Estimate – Certification of the Amount Fixed and Determined	Tuesday, May 19, 2020	Last day for the board of school estimate of a Type II district with a board of school estimate to deliver to county board of taxation and governing body the tax certificate for the budget for the ensuing school year.	On or before May 19 each year	<i>N.J.S.A.</i> 18A:22-26
Board of Education - Certification of the Amount Fixed and Determined	Tuesday, May 19, 2020	Last day for board of education of a Type II district not having a board of school estimate to certify the amount fixed and determined by the school board to the county board of taxation. The amount(s) so certified shall be included in the taxes assessed, levied and collected.	Annually by May 19	<i>N.J.S.A.</i> 18A:22-33
School Election Date - November Election	Tuesday, November 3, 2020	Annual school election for those districts electing to change the school election to November. Polls shall be open between the hours of 6 a.m. and 8 p.m.	Date of General Election	<i>N.J.S.A.</i> 19:60-1 and 19:15-2
First Regular Meeting of Board – November Election districts	Friday, January 1, 2021 - Thursday, January 7, 2021	If the organization meeting cannot take place during this period due to the lack of a quorum or for any other reason, the reorganization meeting shall be held within three days thereafter (January 8 through January 10)	Not later than 8 p.m. on any day of the first week in January	<i>N.J.S.A.</i> 18A:10-3(c)

Table 3. Type I Districts

Type I District Action	Date	Description of Action	Description of Date	Statutory Reference
Adoption and Filing of Budget	Wednesday, March 4, 2020	Districts must prepare an itemized budget and submit the budget to the executive county superintendent of schools, which is the Commissioner's designee.	March 4 each year	<i>N.J.S.A.</i> 18A:7F-5 and 18A:7F-6
Notice of Public Hearing - Earliest	Thursday, March 19, 2020	Last day to advertise for earliest public hearing. The board of education shall cause notice of such public hearing and the statement annexed to the budget to be published at least once in at least one newspaper published in the district and if no newspaper is published therein, then in at least one newspaper circulating in said district not less than four days prior to the date fixed for such public hearing.	Not less than 4 days prior to the earliest public hearing date	<i>N.J.S.A.</i> 18A:22-10, 18A:22-11, and 18A:22-12
Budget Approval by Executive County Superintendent	Monday, March 23, 2020	Last day for executive county superintendent to approve the budget statement to be advertised.	Prior to Advertisement	<i>N.J.A.C.</i> 6A:23A-9.1
Earliest Date for Public Hearing on Budget	Monday, March 23, 2020	Earliest date to hold public hearing on budget. Public hearing may not be held until the executive county superintendent of schools has approved the budget and the budget and meeting date have been posted and advertised in at least one newspaper.	March 22 each year; March 22 falls on Sunday – moved it to Monday	<i>N.J.S.A.</i> 18A:22-10
Delivery of Budget to Board of School Estimate	Monday, March 23, 2020	Last day for Type I boards of education to finalize and deliver the itemized budget to each member of the board of school estimate.	March 22 each year; March 22 falls on Sunday – moved it to Monday	<i>N.J.S.A.</i> 18A:22-7

Type I District Action	Date	Description of Action	Description of Date	Statutory Reference
Notice of Public Hearing – last	Thursday, March 26, 2020	Last day to advertise for a public hearing on the budget.	Not less than 4 days prior to last public hearing date	<i>N.J.S.A.</i> 18A:22-11 and 18A:22-12
Last Date for Public Hearing on Budget	Monday, March 30, 2020	Latest date to hold public hearing on budget. Public hearing may not be held until the executive county superintendent of schools has approved the budget and the budget and meeting date have been posted and advertised in at least one newspaper.	March 29 each year; since March 29 falls on Sunday – moved it to Monday	<i>N.J.S.A.</i> 18A:22-10
User-Friendly Budget Posting to District Website	Wednesday, March 25, 2020 - Wednesday, April 1, 2020	The budget as adopted for the school year shall be provided for public inspection on the district's internet site, if one exists, and made available in print within 48 hours after the public hearing on the budget.	Within 48 hours after the public hearing on the budget	<i>N.J.A.C.</i> 6A:23A-8.1(c)
Deadline for Board of School Estimate to Adopt and Certify Budget	Wednesday, April 8, 2020	Last day for board of school estimate in Type I districts to adopt budget, and certify to the board of education and governing body the amount of local funds to be appropriated for use of the public schools.	At or after the public hearing, not later than April 8 each year	<i>N.J.S.A.</i> 18A:22-14
Delivery of Budget Statement Certification to Executive County Superintendent of Schools	Wednesday, April 8, 2020	Last day to provide budget statement certification to executive county superintendent of schools.	April 8 each year	<i>N.J.S.A.</i> 18A:22-14
Application for Restoration – Comments by Board of Education	10 business days after action by board of school estimate	Within 10 business days after certification of the general fund tax levy by the board of school estimate, a district board of education eligible for restoration of budget reductions pursuant to <i>N.J.A.C.</i> 6A:23A-9.9.(a)1 or 2 may submit to the Commissioner an application for such restoration. If the governing body certifies a lower amount in accordance with 18A:22-17, the application may be amended to address additional reductions.	10 business days after action by board of school estimate	<i>N.J.A.C.</i> 6A:23A-9.9

Type I District Action	Date	Description of Action	Description of Date	Statutory Reference
		<p>The application must be submitted to the appropriate executive county superintendent, and a copy of the complete application must concurrently be provided to the board of school estimate.</p> <p>Within 10 business days of delivery to the district board of education and the executive county superintendent, pursuant to <i>N.J.A.C. 6A:23A-9.7(a)</i> or (b), a district board of education may submit to the executive county superintendent any comments it may wish to make in response to the demonstration provided at the time of certification by the board of school estimate, that the specific reductions made will not adversely affect the ability of the district to provide a thorough and efficient education or the stability of the district given the need for long term planning and budgeting.</p>		
Application for Restoration – Comments by Board of School Estimate	10 business days after receipt of district board of education’s application	Within 10 business days of receipt of the district board of education’s application, the board of school estimate may submit to the executive county superintendent any comments it may wish to make on the board’s application. A copy of such comments must be concurrently provided to the board of education.	10 business days after receipt of district board of education’s application	<i>N.J.A.C. 6A:23A-9.9</i>
Non-tenured Teaching Staff; Observation and Evaluation	Thursday, April 30, 2020	Each non-tenured teaching staff member employed must be observed and evaluated before this date each year.	April 30 each year	<i>N.J.S.A. 18A:27-3.1</i>
Non-tenured Teaching Staff; Offer of	Friday, May 15, 2020	Last day for each board of education in the state to give to each non-tenured teaching	May 15 each year	<i>N.J.S.A. 18A:27-10</i>

Type I District Action	Date	Description of Action	Description of Date	Statutory Reference
Employment or Notice of Termination		staff member either a contract of employment or written notice if employment will not be offered.		
First Regular Meeting of Board	Saturday, May 16, 2020	Each board of education in a Type I district shall organize annually at a regular meeting held not later than 8 p.m. If the organization meeting cannot take place on that day by reason of lack of a quorum or for any other reason, the meeting shall be held within three days thereafter.	May 16 each year, or the following day if that day falls on Sunday	<i>N.J.S.A.</i> 18A:10-3

Table 4. School Districts Under State Intervention (Those districts with a State District Superintendent)

State Intervention District Action	Date	Description of Action	Description of Date	Statutory Reference
Adoption and Filing of Tentative Budget	Wednesday, March 4, 2020	Districts must prepare an itemized budget and submit the budget to the executive county superintendent of schools, which is the Commissioner's designee. <i>Note: Informational copy of budget should be submitted to executive county superintendent.</i>	March 4 each year	<i>N.J.S.A.</i> 18A:7F-5 and 18A:7F-6
Notice of Public Hearing - Earliest	Thursday, March 19, 2020	Last day to advertise for earliest public hearing. The board of education shall cause notice of such public hearing and the statement annexed to the budget to be published at least once in at least one newspaper published in the district and if no newspaper is published therein, then in at least one newspaper circulating in said district not less than four days prior to the date fixed for such public hearing.	Not less than 4 days prior to the earliest public hearing date	<i>N.J.S.A.</i> 18A:22-10, 18A:22-11, and 18A:22-12
Last Day to Present Budget to Board of Education	Monday, March 23, 2020	Last day for State district superintendent to present budget to board of education.	March 22 each year; March 22 falls on Sunday – moved to Monday	<i>N.J.S.A.</i> 18A:7A-50
Approval of Budget	Monday, March 23, 2020	Last day for Commissioner to approve the budget statement to be advertised by district.	Prior to advertisement	<i>N.J.A.C.</i> 6A:23A-9.1
Earliest Date for Public Hearing on Budget	Monday, March 23, 2020	Earliest day for public hearing on budget in school districts under state intervention.	March 22 each year; March 22 falls on Sunday – moved to Monday	<i>N.J.S.A.</i> 18A:7A-51
Notice of Public Hearing - Latest	Thursday, March 26, 2020	Last day to advertise for a public hearing on the budget. At least four days prior to the date fixed for such public hearing, the district shall cause notice of the public hearing and the	4 days prior to latest public hearing	<i>N.J.S.A.</i> 18A:22-11 and 18A:22-12

State Intervention District Action	Date	Description of Action	Description of Date	Statutory Reference
		statement annexed to the budget to be published at least once in at least one newspaper published in the district and if no newspaper is published therein, then in at least one newspaper circulating in said district.		
Last Day for Public Hearing	Monday, March 30, 2020	Last day to hold public hearing on budget. Public hearing may be held any day once the Commissioner has approved the budget and the budget and hearing dates have been posted and advertised in at least one newspaper.	March 29 each year; March 29 falls on Sunday – moved to Monday	<i>N.J.S.A.</i> 18A:7A-51
User-Friendly Budget Posting to District Website	Wednesday, March 25, 2020 - Wednesday, April 1, 2020	The budget as adopted for the school year shall be provided for public inspection on the district's internet site, if one exists, and made available in print within 48 hours after the public hearing on the budget.	Within 48 hours after the public hearing on the budget	<i>N.J.A.C.</i> 6A:23A-8.1(c)
Budget, Determination of Amounts to Be Appropriated	Wednesday, April 8, 2020	Last day for State district superintendent to adopt budget and to certify to the county board of taxation the amount of local funds to be appropriated for use in the public schools.	April 8 each year	<i>N.J.S.A.</i> 18A:7A-52
Delivery of Budget Statement Certification to Commissioner of Education	Wednesday, April 8, 2020	Last day to provide budget statement certification to Commissioner of Education.	April 8 each year	<i>N.J.S.A.</i> 18A:7A-52

Table 5. County Vocational Districts

Vocational District Action	Date	Description of Action	Description of Date	Statutory Reference
Submission of Budget	Wednesday, March 4, 2020	County districts must submit an itemized budget to the executive county superintendent of schools.	March 4 each year	<i>N.J.S.A.</i> 18A:7F-5
Budget Approval by Executive County Superintendent	Tuesday, March 24, 2020	Last day for executive county superintendent to approve the itemized budget.	Fourth Tuesday in March	<i>N.J.A.C.</i> 6A:23A-9.1
Delivery of Budget to Board of School Estimate	Tuesday, March 24, 2020	On or before the fourth Tuesday in March, county vocational district boards of education shall prepare and deliver the itemized budget to each member of the board of school estimate and to the executive county superintendent of schools.	Fourth Tuesday in March	<i>N.J.S.A.</i> 18A:54-28
First Day for Determination of Appropriation, Certification of Amount	Tuesday, March 24, 2020	First day for board of school estimate in county vocational districts to adopt budget and certify to the board of education and governing body the amount of funds to be appropriated for use of the county school district.	Fourth Tuesday in March	<i>N.J.S.A.</i> 18A:54-29
Last Day for Determination of Appropriation, Certification of Amount	Wednesday, April 8, 2020	Last day for board of school estimate in county vocational districts to adopt budget and certify to the board of education and governing body the amount of funds to be appropriated for use of the county school district.	April 8 each year	<i>N.J.S.A.</i> 18A:54-29
Application for Restoration – Comments by Board of Education	10 working days after action by board of school estimate	Within 10 working days after certification of the general fund tax levy by the board of school estimate, a district board of education eligible for restoration of budget reductions pursuant to <i>N.J.A.C.</i> 6A:23A-9.9(a)1 or 2 may submit to the Commissioner an application for such	10 working days after action by board of school estimate	<i>N.J.A.C.</i> 6A:23A-9.9(a)3

Vocational District Action	Date	Description of Action	Description of Date	Statutory Reference
		restoration. If the governing body certifies a lower amount in accordance with <i>N.J.S.A. 18A:22-17</i> , the application may be amended to address additional reductions. The application must be submitted to the appropriate executive county superintendent, and a copy of the complete application must concurrently be provided to the board of school estimate. Within 10 working days of delivery to the district board of education and the executive county superintendent, pursuant to <i>N.J.A.C. 6A:23A-9.7(a)</i> or (b), a district board of education may submit to the executive county superintendent any comments it may wish to make in response to the demonstration provided at the time of certification by the board of school estimate, that the specific reductions made will not adversely affect the ability of the district to provide a thorough and efficient education or the stability of the district given the need for long term planning and budgeting.		
Application for Restoration – Comments by Board of School Estimate	10 working days after receipt of district board of education’s application	Within 10 working days of receipt of the district board of education’s application, the board of school estimate may submit to the executive county superintendent any comments it may wish to make on the board’s application. A copy of such comments must be concurrently provided to the board of education.	10 working days after receipt of district board of education’s application	<i>N.J.A.C. 6A:23A-9.9(a)5</i>

Table 6. County Special Services School Districts (CSSSD)

CSSSD Action	Date	Description of Action	Description of Date	Statutory Reference
Submission of Budget	Wednesday, March 4, 2020	CSSSD must submit an itemized budget to the executive county superintendent of schools.	March 4 each year	<i>N.J.S.A.</i> 18A:7F-5
Budget Approval by Executive County Superintendent	Tuesday, March 24, 2020	Last day for executive county superintendent to approve the itemized budget.	Fourth Tuesday in March	<i>N.J.A.C.</i> 6A:23A-9.1
Delivery of Budget to Board of School Estimate	Tuesday, March 24, 2020	On or before the fourth Tuesday in March, CSSSD boards of education shall prepare and deliver the itemized budget to each member of the board of school estimate and to the executive county superintendent of schools.	Fourth Tuesday in March	<i>N.J.S.A.</i> 18A:46-40
First Day for Determination of Appropriation, Certification of Amount	Tuesday, March 24, 2020	First day for board of school estimate in CSSSD to adopt budget and certify to the board of education and governing body the amount of funds to be appropriated for use of the county school district.	Fourth Tuesday in March	<i>N.J.S.A.</i> 18A:46-41
Last Day for Determination of Appropriation, Certification of Amount	Wednesday, April 8, 2020	Last day for board of school estimate in CSSSD to adopt budget and certify to the board of education and governing body the amount of funds to be appropriated for use of the county school district.	April 8 each year	<i>N.J.S.A.</i> 18A:46-41
First Regular Meeting of the Board	Wednesday, July 1, 2020 - Tuesday, July 14, 2020	Each board of education for a CSSSD shall organize annually on any day during the first two weeks of July, excluding Sundays.	Any date during the first two weeks of July, except Sundays	<i>N.J.S.A.</i> 18A:46-37

Table 7. Educational Services Commissions

ESC Action	Date	Description of Action	Description of Date	Statutory Reference
Notice to Member Boards of Education of Fees and Method of Funding Expenses	Wednesday, January 15, 2020	On or before this date the board shall notify each member board of education of the fees to be charged for each service and program for the ensuing school year and the method by which the Commission expenses shall be funded.	January 15 each year	<i>N.J.S.A.</i> 18A:6-62
Budget Adoption by Representative Assembly	Monday, March 9, 2020	On or before this date, the representative assembly shall adopt a budget for the ensuing fiscal year.	March 8 each year; March 8 falls on Sunday – moved to Monday	<i>N.J.S.A.</i> 18A:6-62
Budget Submission to Executive County Superintendent	Thursday, March 12, 2020	Last day to submit the budget to the executive county superintendent for approval. (The budget must be submitted to the executive county superintendent within three days of adoption.)	Within 3 days of adoption of budget	<i>N.J.S.A.</i> 18A:6-62
First Regular Meeting of the Board	Monday, June 1, 2020 - Sunday, June 7, 2020	An educational services commission representative assembly shall organize annually during the first week of June.	Any day during the first week of June	<i>N.J.S.A.</i> 18A:6-54

Table 8. Special Elections

Special Election Action	Date	Description of Action	Description of Date	Statutory Reference
Notice of March Special Election	Friday, January 10, 2020	The board of education shall give the municipal clerk or clerks, as the case may be, and the county board of elections no less than 60 days' notice, in writing, of its intention to hold a special election.	60 days prior to special election for March	<i>N.J.S.A.</i> 19:60-2
January Special Election Date	Tuesday, January 28, 2020	The board of education of a type II district may call a special election of the legal voters of the district on only the fourth Tuesday in January, the second Tuesday in March, the last Tuesday in September, or the second Tuesday in December when in its judgment the interest of the schools require such an election.	Fourth Tuesday in January	<i>N.J.S.A.</i> 19:60-2
March Special Election Date	Tuesday, March 10, 2020	The board of education of a type II district may call a special election of the legal voters of the district on only the fourth Tuesday in January, the second Tuesday in March, the last Tuesday in September, or the second Tuesday in December when in its judgment the interest of the schools require such an election.	Second Tuesday in March	<i>N.J.S.A.</i> 19:60-2
Notice of September Special Election	Friday, July 31, 2020	The board of education shall give the municipal clerk or clerks, as the case may be, and the county board of elections no less than 60 days' notice, in writing, of its intention to hold a special election.	60 days prior to special election for September	<i>N.J.S.A.</i> 19:60-2
September Special Election Date	Tuesday, September 29, 2020	The board of education of a type II district may call a special election of the legal voters of the district on only the fourth Tuesday in January, the second Tuesday in March, the last Tuesday in September, or the second Tuesday in December when in	Last Tuesday in September	<i>N.J.S.A.</i> 19:60-2

Special Election Action	Date	Description of Action	Description of Date	Statutory Reference
		its judgment the interest of the schools require such an election.		
Notice of December Election	Friday, October 9, 2020	The board of education shall give the municipal clerk or clerks, as the case may be, and the county board of elections no less than 60 days' notice, in writing, of its intention to hold a special election.	60 days prior to special election for December	<i>N.J.S.A. 19:60-2</i>
Notice of January Special Election	Friday, November 27, 2020	The board of education shall give the municipal clerk or clerks, as the case may be, and the county board of elections no less than 60 days' notice, in writing, of its intention to hold a special election.	60 days prior to special election for January	<i>N.J.S.A. 19:60-2</i>
December Special Election Date	Tuesday, December 8, 2020	The board of education of a type II district may call a special election of the legal voters of the district on only the fourth Tuesday in January, the second Tuesday in March, the last Tuesday in September, or the second Tuesday in December when in its judgment the interest of the schools require such an election.	Second Tuesday in December	<i>N.J.S.A. 19:60-2</i>

Note: For additional dates on the Special Elections, please see the applicable *Special School Board Elections Timeline* section in the 2020 NJ Chronological Elections Index on the [Division of Elections website](#).

December 1, 2019

The Honorable President and Members of the
Madison Borough Board of Education
359 Woodland Avenue
Madison, NJ 07940

We are pleased to confirm our understanding of the services we are to provide the Madison Borough Board of Education for the year ended June 30, 2020. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the Madison Borough School District's (the "District") basic financial statements as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Madison Borough School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Madison Borough School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and/or the New Jersey Department of Education and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies the Madison Borough School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of expenditures of federal and state awards.
2. Supplementary combining and individual fund financial statements, and supplementary schedules, not included as RSI.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will not provide an opinion or any assurance on that other information.

1. Introductory Section
2. Statistical Section

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information, referred to in the second paragraph when considered in relation to the financial statements taken as a whole. The objective may also include reporting on:

- Internal control related to the financial statements and compliance with the provisions of applicable laws, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996, OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*, and New Jersey's OMB Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that the purpose of the report is solely to (1) describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The OMB Circular A-133 and NJ OMB 04-04 report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 or NJ OMB 04-04. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133 and NJ OMB 04-04, and will include tests of accounting records, a determination of major program(s) in accordance with OMB Circular A-133 and NJ OMB 04-04, and other procedures we consider necessary to enable us to express such opinions and to render the required reports. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on

the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedules of expenditures of federal and state awards in accordance with the requirements of OMB Circular A-133 and NJOMB 04-04. As part of the audit, we will assist with the preparation of your basic financial statements and the related notes, the supplementary information including the preparation of the schedules of expenditures of federal and state awards, in accordance with the requirements of OMB Circular A-133 and NJOMB 04-04, and other non-audit services we provide. You will be required to acknowledge in the written representation letter our assistance with the trial balance for use during the audit and that our preparation of the trial balance was limited to formatting information into a working trial balance based on your management's chart of accounts. You will also be required to acknowledge in the written representation letter the adjustments we made to convert your budgetary basis records to the accrual basis of accounting and then to the district wide basis with supporting schedules and calculations prepared by you. Finally, you will be required to acknowledge that you have reviewed and approved the basic financial statements and related notes as well as the supplementary information including the schedules of expenditures of federal and state awards prior to their issuance and have accepted responsibility for them. You agree to assume all management responsibilities for any non-audit services we provide; oversee the services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them. We understand that you have designated the interim Business Administrator, Dr. Vincent Occhino, to be responsible and accountable for overseeing our services.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District and the respective changes in financial position and, where applicable, cash flows in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, violations of contracts or grant agreements, or abuse that we may report. Additionally, as required by OMB Circular A-133 and NJ OMB 04-04, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review on June 30, 2020.

You are responsible for preparation of the schedules of expenditures of federal and state awards in conformity with OMB Circular A-133 and NJOMB 04-04. You agree to include our report on the schedules of expenditures of federal and state awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal and state awards. You also agree to include the audited financial statements with any presentation of the schedules of expenditures of federal and state awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedules of expenditures of federal and state awards no later than the date the schedules of expenditures of federal and state awards are issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (a) you are responsible for presentation of the schedules of expenditures of federal and state awards prepared by us in accordance with OMB Circular A-133 and NJOMB 04-04; (b) that you believe the schedule of expenditures of federal and state awards, including its form and content, is fairly presented in accordance with OMB Circular A-133 and NJOMB 04-04; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedules of expenditures of federal and state awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (a) you are responsible for presentation of the supplementary information in accordance with GAAP; (b) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our

current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to using the auditors' report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents. With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, the direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about your responsibilities for the financial statements; schedules of expenditures of federal and state awards; federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that

are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133 and NJOMB 04-04, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and/or state award program, if applicable. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133 and NJOMB 04-04, if applicable.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, OMB Circular A-133, and NJOMB 04-04.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 and NJOMB 04-04 require that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major federal and state programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Circular A-133 Compliance Supplement* and the *State Grant Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the District's major federal and state programs, if any. The purpose of those procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major federal and state programs in our report on compliance issued pursuant to OMB Circular A-133 and NJOMB 04-04.

Engagement Administration, Fees, and Other

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations and schedules we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form, if applicable, that summarizes our audit findings. It is management's responsibility to submit the

reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to the Madison Borough School District, the State Department of Education, the County Superintendent's Office and the State Department of Agriculture (if required); however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Nisivoccia LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a Cognizant or Oversight Agency for Audit or its designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Nisivoccia LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the date the auditors' report is issued or for any additional period requested by the Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to issue our reports no later than the statutory deadline of December 5, 2020. William F. Schroeder is the engagement partner and is responsible for supervising the engagement and signing the report. Our fee for these services will be \$45,255 and will include out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 120 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

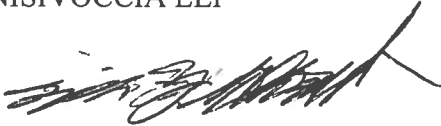
Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2017 peer review report is included with this letter.

The Honorable President and Members of the
Madison Borough Board of Education
Page 8
December 1, 2019

We appreciate the opportunity to be of service to the Madison Borough School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

NISIVOCCIA LLP

A handwritten signature in black ink, appearing to read 'William F. Schroeder', written over a horizontal line.

William F. Schroeder, Partner

RESPONSE:

This letter correctly sets forth the understanding of the Madison Borough Board of Education.

By: _____

Title: _____

Date: _____



Greensburg Office
 Charles A. Deluzio, CPA
 Jeffrey P. Anzovino, CPA, MSA
 Joseph E. Petrillo, CPA
 Stacey A. Sanders, CPA, CSEP
 Lisa M. Altschaffl, CPA

Pittsburgh Office
 Kay L. Stonemetz, CPA, JD
 Daniel W. Wilkins, CPA

Report on the Firm's System of Quality Control

To the Partners of Nisivoccia LLP
 and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Nisivoccia LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under Single Audit Act, audits of an employee benefit plans and examination of a service organization [Service Organization Control (SOC) 1].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Nisivoccia LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Nisivoccia LLP has received a peer review rating of pass.

A handwritten signature in dark ink that reads 'Deluzio & Company LLP'. The signature is fluid and cursive, with the 'D' being particularly large and stylized.

Deluzio & Company LLP
 December 27, 2017



CPAAI
 CPA ASSOCIATES INTERNATIONAL

351 Harvey Avenue, Suite A, Greensburg, PA 15601 // p - 724-838-8322 // f - 724-853-6500
 2403 Sidney Street, Suite 275, Pittsburgh, PA 15203 // p - 412-481-1900 // f - 412-481-1923
www.DeluzioCPA.com

CONSULTING SERVICES AGREEMENT

MADISON PUBLIC SCHOOLS & CENTRIC BENEFITS CONSULTING

This agreement confirms Centric Benefits Consulting will continue to provide Insurance Consulting services to Madison Public Schools for Madison Public Schools' group Medical/RX/Dental (benefit) programs. The time period of this agreement will be January 1, 2020 until December 31, 2020. The Consulting services to be provided are outlined, but not limited to, the following:

Plan Management
Marketing Analysis/Presentation to District for evaluation
Renewal Negotiations
Solicit Competitive Carrier Options/Analysis/Recommendations
Alternative Funding Analysis & Recommendations
Employee Contribution Analysis
Plan Design Review to ensure equal to or better than coverage
Benefit Book & Benefit Summary Review for accuracy and compliance
Union/ Collective Bargaining Negotiations
Budget Planning, including renewal projections
Monitor and Act as Liaison with Carrier and its Commitments
Attend Board / Committee / Budget / Negotiations Meetings
Provide Madison Public Schools with data on additional benefits, as needed, such as Supplemental Life, Supplemental Disability, Critical Care, Long Term Care, etc...
Keep Madison Public Schools aware of new ideas on how to deliver a benefits package to employees.
Long-Term Strategic Planning & Development
Worksite Health Promotion Planning
Data Analysis
Employee Advocacy
Dedicated Customer Service Rep.
-Resolution of Claim Issues
-Assistance with evaluation and settling of employee grievance
Compliance
Benefit Related compliance
Annual Notifications Requirements
Legislative Updates
Employee Communication / Education
Onsite Open Enrollment / New Hire Meetings / Employee Education / Other Meetings / Assistance with other insurance Options
Create Employee Communication Pieces, As Requested
Other Available Management / Consulting Services
COBRA/FSA Guidance
Dependent / Eligibility Audits
Assist the school in managing the online employee benefit link on the district's website
Benefit Website (HR Connection)
HR Website (MyWave)

For such Consulting Services, Centric will be paid an annual fee of \$85,000 (\$7,083.33 per month). Centric will work with the client's insurance carrier to build this compensation into the monthly premium invoice the carrier delivers to the client.

This fee will represent the only compensation Centric will receive for servicing Madison Public Schools benefits plan.

Aetna would not allow for off anniversary changes to the monthly invoicing. To accommodate this, while keeping the annual compensation for Centric at \$85,000:

- Centric had to "front load" their compensation because we were forced to accept what previous broker was paid. Therefore, Centric accepted \$12,500 per month from 3/1/19-6/30/19.
- Effective 7/1/19 through 6/30/20 we built in a reduced amount of \$5,277.77 per month. This reduced amount will accommodate for the earlier higher monthly fee.
- Effective 7/1/2020, with balancing behind us, we'll simply put in our \$7,083.33 per month.

Any amendments, or revisions, must be agreed to by both Madison Public Schools and Centric prior to the beginning of a new fiscal year. This agreement can be terminated by either party with 90 day advance written notice.

It is hereby agreed that the Madison Board of Education will continue to retain Centric as of January 1, 2020 through the reorganization meeting in January 2021.

Centric Benefits Consulting

Madison Public Schools Twp. Board of Ed.

(Signature)

(Signature)

(Name)

(Name)

(Title)

(Title)

(Date)

(Date)

Policy/Regulation 7510- Use of Facilities Fee Schedule

Facility	Regular Operating Hours	Rate Outside of Regular Operating Hours	Holiday Rate	Notes
Elementary Schools				
Gym	\$ 100.00	\$ 120.00	\$ 140.00	* 4 Hour Minimum
Cafeteria***	\$ 75.00	\$ 95.00	\$ 115.00	* 4 Hour Minimum
Media Center/ Library	\$ 75.00	\$ 95.00	\$ 115.00	* 4 Hour Minimum
Classrooms	\$ 25.00	\$ 60.00	\$ 76.00	* 2 Hour Minimum
Fields	\$ 25.00	\$ 45.00	\$ 65.00	* 4 Hour Minimum
Other Grounds	\$ 25.00	\$ 45.00	\$ 65.00	* 4 Hour Minimum
Madison Junior School				
Auditorium	\$ 160.00	\$ 180.00	\$ 200.00	* 4 Hour Minimum
Gym	\$ 150.00	\$ 170.00	\$ 190.00	* 4 Hour Minimum
STEM Room	\$ 100.00	\$ 120.00	\$ 140.00	* 4 Hour Minimum
Music Rooms	\$ 60.00	\$ 80.00	\$ 100.00	* 4 Hour Minimum
Cafeteria***	\$ 100.00	\$ 120.00	\$ 140.00	* 4 Hour Minimum
Media Center/ Library	\$ 100.00	\$ 120.00	\$ 140.00	* 4 Hour Minimum
Classrooms	\$ 25.00	\$ 60.00	\$ 76.00	* 2 Hour Minimum
Fields	\$ 50.00	\$ 70.00	\$ 90.00	* 4 Hour Minimum
Other Grounds	\$ 25.00	\$ 45.00	\$ 65.00	* 4 Hour Minimum
Madison High School				
Auditorium	\$ 160.00	\$ 180.00	\$ 200.00	* 4 Hour Minimum
Gym	\$ 150.00	\$ 170.00	\$ 190.00	* 4 Hour Minimum
Wrestling Room	\$ 100.00	\$ 120.00	\$ 140.00	* 4 Hour Minimum
STEM Room	\$ 100.00	\$ 120.00	\$ 140.00	* 4 Hour Minimum
Music Rooms	\$ 60.00	\$ 80.00	\$ 100.00	* 4 Hour Minimum
Cafeteria***	\$ 100.00	\$ 120.00	\$ 140.00	* 4 Hour Minimum
Media Center/ Library	\$ 100.00	\$ 120.00	\$ 140.00	* 4 Hour Minimum
Classrooms	\$ 25.00	\$ 60.00	\$ 76.00	* 2 Hour Minimum
Tennis Courts	\$ 35.00	\$ 55.00	\$ 75.00	* 4 Hour Minimum
Turf Fields	\$ 150.00	\$ 170.00	\$ 190.00	* 4 Hour Minimum
Fields	\$ 50.00	\$ 70.00	\$ 90.00	* 4 Hour Minimum
Other Grounds	\$ 25.00	\$ 45.00	\$ 65.00	* 4 Hour Minimum

Facilities are rented at a minimum hourly rate. Hours exceeding the minimum will be charged according to the hourly rate outlined above.

General Operating Hours

	Elementary Schools	Junior School	High School	
Regular Operating Hours M-F	7am-10pm	7am-10pm	7am-10pm	
Regular Operating Hours Saturday	N/A	8am-4pm	8am-4pm	
Regular Operating Hours Sunday	N/A	N/A	8am-4pm	

Hourly Rates

Additional Custodial time may be required for clean-up and/or prep. Additional Custodial or Maintenance time may be required for outdoor/grounds work if such work is requested or required, as determined by the district.

Hourly Rate for one custodian is included in the hourly costs reflected above. If additional coverage is needed for the event, the hourly rates below will be used.

	Regular Operating Hours	Rate Outside of Regular Operating Hours	Holiday Rate	
Custodian/Maintenance	\$ 38.00	\$ 57.00	\$ 76.00	
Auditorium Technician	\$ 50.00	\$ 75.00	\$ 100.00	
Computer Technician	\$ 50.00	\$ 75.00	\$ 100.00	

Cafeteria***

Use of the cafeteria must be coordinated with the school and the food service provider.

The district reserves the right to mandate the hiring of a food service in certain instances.

The fee for the food service worker is \$25/hour.

Damage Fee

A damage/security fee may be charged, as determined by the District for certain events.

The user (organization) will be billed for any damages incurred, plus a \$20 damage fee may be assessed per policy.

Cancellation Notice By User

72 Hours notice of cancellation required. If notice is provided within 72 hours of the event, a cancellation fee of \$30 will be assessed, plus the costs associated with staff overtime if incurred by the district.

FIELD TRIP APPROVAL FORM (FOR BOE AGENDA)

Field Trip Information

[illegible]