

**IRVINGTON TOWNSHIP SCHOOL DISTRICT**

**COUNTY OF ESSEX**

**NEW JERSEY**

**AUDITOR'S MANAGEMENT REPORT**

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

**FISCAL YEAR ENDED**

**JUNE 30, 2016**

***PREPARED BY***

***SAMUEL KLEIN AND COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS***

**IRVINGTON TOWNSHIP SCHOOL DISTRICT  
COUNTY OF ESSEX  
NEW JERSEY**

**AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS -  
FINANCIAL, COMPLIANCE AND PERFORMANCE**

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**REPORT OF INDEPENDENT AUDITORS**

Honorable President and Members  
of the Board of Education  
Township of Irvington School District  
County of Essex, New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Irvington Township School District in the County of Essex for the fiscal year ended June 30, 2016, and have issued our report thereon dated December 1, 2016.

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 solely for the information of the Irvington Township 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.



WALTER P. RYGLICKI  
Licensed Public School Accountant #845



SAMUEL KLEIN AND COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS

Newark, New Jersey  
December 1, 2016

**IRVINGTON TOWNSHIP SCHOOL DISTRICT**

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

**Scope of Audit**

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

**Administrative Practices and Procedures**

**Insurance**

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

**Official Bonds**

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Reginald Lamptey	Assistant Superintendent for Business	\$191,000.00
Roger Monel	Associate School Business Administrator	191,000.00
Hirut Resson	Treasurer of School Moneys	100,000.00

There is a Public Employees' Faithful Performance Blanket Bond with Hartford Fire Insurance Company covering all other employees with multiple coverage of \$275,000.00.

**Tuition Charges**

The District does not receive students from any sending district; therefore, this section is not applicable.

**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.

In verifying expenditures, computations were tested on claims approved and paid. No attempt was made in this connection to establish proof of rendition, character or extent of services, nor quantities, nature, propriety of prices or receipt of materials, these elements being left necessarily to internal review in connection with approval of claims.

**Unemployment Compensation Insurance Trust Fund**

The Board has adopted the direct reimbursement method and maintains an Unemployment Compensation Insurance Trust Fund.

**Payroll Account and Position Control Roster**

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.

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

### **Payroll Account and Position Control Roster (Continued)**

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

Salary withholdings were promptly remitted to the proper agencies.

The propriety of deductions from employee salaries for pensions, Social Security, withholding tax and other purposes from employee payrolls were not verified as part of this audit. Remittances of deductions and withholdings to authorized agencies, however, were ascertained.

### **Reserve for Encumbrances and Accounts Payable**

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

### **Classification of Expenditures**

The coding of expenditures was tested for proper classification in accordance with *N.J.A.C. 6A:23A-16.2(f)* as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with *N.J.A.C. 6A:23A-8.3*. There were no transaction errors noted as a result of the procedures performed.

### **Board Secretary's/School Business Administrator's Records**

The financial records, books of accounts and minutes maintained by the Board Secretary were in satisfactory condition. The prescribed contractual order system was followed.

Revenue and receipts were established and verified as to source and amount only insofar as the local records permitted.

### **Treasurer's Records**

The Treasurer's records were examined and found to be in agreement with the records of the Board Secretary.

### **Elementary and Secondary Education Act (ESEA)/Improving America's Schools Act (IASA) as Reauthorized by the No Child Left Behind (NCLB) Act of 2001**

The ESEA/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 through III of the Elementary and Secondary Education Act, as amended and reauthorized.

The study of compliance for ESEA did not indicate any areas of noncompliance and/or questionable costs.

### **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 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.

### Other Special Federal and/or State Projects (Continued)

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

### TPAF Reimbursement

Our audit procedures included a test of the biweekly reimbursements (electronic, but Districts can print out the DOENET screen for an auditor) filed with the Department of Education for District employees who are members of the Teachers' Pension and Annuity Fund. No exceptions were noted.

### TPAF Reimbursement to the State for Federal Salary Expenditures

The reimbursements to the State for the amount of the expenditure charged to the current year's Final Report(s) for all federal awards for the school district to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal funds was made subsequent to the end of the 60 day grant liquidation period, but prior to the 90 days required by N.J.S.A. 18A:66-90. Accordingly, the expenditure was made in accordance with State law (90 days) and properly reported as obligated and not expended and as an unliquidated balance in the current year's Final Reports(s) for all federal awards.

### School Purchasing Programs

#### Contracts and Agreements Requiring Advertisement for Bids

The bid threshold in accordance with N.J.S.A. 18A:18A-2 is \$40,000.00 with a Qualified Purchasing Agent. The law regulating bidding for public school transportation contracts under N.J.S.A. 18A:39-3 is \$18,800.00 for 2015-2016.

The Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the Solicitor's opinion should be sought before a commitment is made.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

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.

### Business-Type Activities

Enterprise Fund:

Food Service Fund:

The School District has contracted with Whitson Inc. to administer the Food Service Program for the District.

Provisions of the FSMC contract/addendum were reviewed and audited. The FSMC contract includes an operating results provision which guarantees that the Food Service Program will be profitable with certain other provisions. The operating results were met.

The statistical records of the School Food Service were maintained in satisfactory condition. The meal count records and eligibility applications were reviewed on a test basis.

## Business-Type Activities (Continued)

### Enterprise Fund: (Continued)

#### Food Service Fund: (Continued)

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served did not exceed the number of valid applications on file, times the number of operating days, on a school by school basis. The free and reduced price system is administered uniformly throughout the School System. The required verification procedures for free and reduced price applications were completed and available for audit.

Expenditures were separately recorded as food, labor and other costs. Vendor invoices were examined and costs verified. Inventory records on food supply items were maintained and properly applied in determining the cost of food and supplies used.

Time sheets were reviewed and labor costs verified. Payroll records were maintained on all School Food Service employees authorized by the Board of Education.

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 nonprofit status of the School Food Service. Net cash resources did not exceed the three months average expenditures.

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

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Business Type Activities, Enterprise Funds, Section G.

### Application for State School Aid

Our audit procedures included a test of the information reported in the October 15, 2015 Application for State School Aid (ASSA) for on-roll, private schools for the handicapped, low-income, and bilingual students. We also performed a review of the district procedures related to its completion. The information that was on the workpapers was verified with minor exceptions and no recommendation is required. The results of our procedures are presented in the Schedule of Audit Enrollments.

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

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

### Pupil Transportation

Our audit procedures included a test of on-roll status reported in the 2015-2016 District Report of Transported Resident Students (DRTRS). The information that was included in our test was verified to the DRTRS Summary Report with minor exceptions. The results of our procedures are presented in the Schedule of Audited Enrollment.

Our procedures also included a review of transportation related contracts and purchases. Based on our review, the District complied with proper bidding procedures and awards of contracts.

RECOMMENDATION

NONE



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.

*Walter P. Ryglicki*

WALTER P. RYGLICKI  
Licensed Public School Accountant #845

*Samuel Klein and Company*

SAMUEL KLEIN AND COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS

Newark, New Jersey  
December 1, 2016

**IRVINGTON TOWNSHIP SCHOOL DISTRICT**  
**ENTERPRISE FUND - FOOD SERVICE FUND**  
**SCHEDULE OF MEAL COUNT ACTIVITY**  
**NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM - FEDERAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

<u>PROGRAM</u>	<u>MEAL CATEGORY</u>	<u>MEALS CLAIMED</u>	<u>MEALS VERIFIED</u>	<u>DIFFERENCE</u>	<u>RATE (a)</u>	<u>(OVER)/ UNDER- CLAIM (b)</u>
National School Lunch (Regular Rate)	Paid	93,475	93,475	-	0.31	\$ -
National School Lunch (Regular Rate)	Reduced	42,325	42,325	-	2.69	-
National School Lunch (Regular Rate)	Free	699,580	699,580	-	3.09	-
	<b>TOTAL</b>	<b>835,380</b>	<b>835,380</b>			<b>-</b>
National School Lunch	HHFKA - PB Lunch Only	818,293	818,293	-	0.06	-
School Breakfast (Regular Rate)	Paid	101,213	101,213	-	0.29	-
	Reduced	35,680	35,680	-	1.69	-
	Free	535,378	535,378	-	1.99	-
	<b>TOTAL</b>	<b>672,271</b>	<b>672,271</b>			<b>-</b>
After School Snacks	Paid			-	0.07	-
	Reduced			-	0.42	-
	Free (Area Eligible)	113,849	113,849	-	0.84	-
	<b>TOTAL</b>	<b>113,849</b>	<b>113,849</b>			<b>-</b>
<b>Total Net Underclaim</b>						<b>\$ -</b>

**Auditor Notation:**

(a) Reimbursement rates are subject to annual change. Rates indicated in this sample schedule are for illustrative purposes only. Refer to the detailed schedule of reimbursement rates presented on page II-60.17 of this Audit Program. (b) Overclaims or underclaims must be reflected by program on the Schedule of Findings and Questioned Costs (where applicable) and in the AMR. (c) If underclaims are identified and total \$100.00 or more by program, please contact the DOA for requirements to request reimbursement from USDA. Underclaim requests may or may not be approved by USDA for reimbursement.

**IRVINGTON TOWNSHIP SCHOOL DISTRICT**  
**ENTERPRISE FUND - FOOD SERVICE FUND**  
**SCHEDULE OF MEAL COUNT ACTIVITY**  
**NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM -STATE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

<u>PROGRAM</u>	<u>MEAL CATEGORY</u>	<u>MEALS CLAIMED</u>	<u>MEALS VERIFIED</u>	<u>DIFFERENCE</u>	<u>RATE (a)</u>	<u>(OVER)/ UNDER- CLAIM (b)</u>
State Reimbursement - National School Lunch (Regular Rate)	Paid	93,475	93,475	-	0.040	\$ -
State Reimbursement - National School Lunch (Regular Rate)	Reduced	42,325	42,325	-	0.055	-
State Reimbursement - National School Lunch (Regular Rate)	Free	699,580	699,580	-	0.055	-
	<b>TOTAL</b>	<u>835,380</u>	<u>835,380</u>			
<b>Total Net Underclaim</b>						<u>\$ -</u>

**Auditor Notation:**

(a) Reimbursement rates are subject to annual change. Rates indicated in this sample schedule are for illustrative purposes only. Refer to the detailed schedule of reimbursement rates presented on page II-60.17 of this Audit Program. (b) Overclaims or underclaims must be reflected by program on the Schedule of Findings and Questioned Costs (where applicable) and in the AMR. (c) State underclaims identified are not eligible for reimbursement.

**IRVINGTON TOWNSHIP SCHOOL DISTRICT**  
**COUNTY OF ESSEX, NEW JERSEY**

**NET CASH RESOURCE SCHEDULE**

**Net Cash Resources Did Not Exceed Three Months of Expenditures  
 Proprietary Funds - Food Service  
 For the Year Ended June 30, 2016**

<u>Net Cash Resources</u>		<b>Food Service B - 4/5</b>	
<b>CAFR</b>	*	<b>Current Assets</b>	
B-4		Cash & Cash Equiv.	\$ 595,759
B-4		Due from Other Gov'ts	1,301,948
B-4		Accounts Receivable	16,025
<b>CAFR</b>		<b>Current Liabilities</b>	
B-4		Less Accounts Payable	405,386
B-4		Less Due to Other Funds	<u>251,520</u>
		<b>Net Cash Resources</b>	<b><u>\$ 1,256,826 (A)</u></b>
 <u>Net Adj. Total Operating Expense</u>			
B-5		Total Operating Expense	4,440,127
B-5		Less Depreciation	<u>29,596</u>
		<b>Adj. Total Operating Expense</b>	<b><u>\$ 4,410,531 (B)</u></b>
 <u>Average Monthly Operating Expense</u>			
		B / 10	<b><u>\$ 441,053 (C)</u></b>
 <u>Three Times Monthly Average</u>			
		3 X C	<b><u>\$ 1,323,159 (D)</u></b>

TOTAL IN BOX A	<u>\$ 1,256,826</u>
LESS TOTAL IN BOX D	<u>\$ 1,323,159</u>
NET	<u>\$ (66,334)</u>
From above:	
<b>A is greater than D, cash exceeds 3 X average monthly operating expenses.</b>	
<b>D is greater than A, cash does not exceed 3 X average monthly operating expenses.</b>	

\*Inventories are not to be included in total current assets.

SOURCE - USDA Resource Management Comprehensive Review Form

IRVINGTON TOWNSHIP SCHOOL DISTRICT

APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2015

SCHEDULE OF AUDITED ENROLLMENTS

	2016-2017 Application for State School Aid						Sample for Verification						Private Schools for Disabled				
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Verifi-cation	Sample Verified	Sample Errors	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared					
Half Day Preschool					-	-											
Full Day Preschool - 3	269		269		-	-	10		10								
Full Day Preschool - 4	296		296		-	-	10		10								
Half Day Kindergarten					-	-											
Full Day Kindergarten	562		562		-	-	24		24								
One	630		630		-	-	27		27								
Two	588		588		-	-	22		22								
Three	549		549		-	-	27		27								
Four	527		527		-	-	26		26								
Five	429		429		-	-	31		31								
Six	413		413		-	-	15		15								
Seven	377		377		-	-	23		23								
Eight	335		335		-	-	22		22								
Nine	290		290		-	-	15		15								
Ten	296		296		-	-	17		17								
Eleven	231		231		-	-	13		13								
Twelve	269		269		-	-	14		14								
Post-Graduate					-	-											
Adult H.S. (15+CR.)					-	-											
Adult H.S. (1-14 CR.)					-	-											
Subtotal	6,061	-	6,061	-	-	-	296	-	296	-	-	-					
Special Ed - Elementary	300		300		-	-	11		11				45	28	27	1	
Special Ed - Middle School	153		153		-	-	3		3				43	27	27		
Special Ed - High School	177	4	177	4	-	-	2		1			1	97	60	59	1	
Subtotal	630	4	630	4	-	-	16	-	15	-		1	185	115	113	2	
Co. Voc. - Regular																	
Co. Voc. Ft. Post Sec.																	
Totals	6,691	4	6,691	4	-	-	312	-	311	-		1	185	115	113	2	
Percentage Error					<u>0.00%</u>	<u>0.00%</u>						<u>0.32%</u>					<u>1.74%</u>

**SCHEDULE OF AUDITED ENROLLMENTS**

**IRVINGTON TOWNSHIP SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2015**

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.S.A. as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A. as LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Preschool			-			-			-			-
Full Day Preschool			-	19	19	-			-			-
Half Day Kindergarten			-			-			-			-
Full Day Kindergarten	540	540	-	30	30	-	111	110	1	21	21	-
One	621	621	-	34	33	1	119	119	-	31	30	1
Two	583	583	-	35	31	4	91	91	-	26	25	1
Three	549	549	-	33	32	1	70	70	-	25	25	-
Four	522	522	-	34	32	2	70	70	-	24	22	2
Five	450	450	-	30	27	3	32	32	-	17	17	-
Six	431	431	-	19	18	1	27	27	-	8	7	1
Seven	376	376	-	26	25	1	20	20	-	13	12	1
Eight	351	351	-	16	15	1	20	20	-	9	9	-
Nine	244	244	-	5	5	-	34	34	-	9	8	1
Ten	230	230	-	5	4	1	37	37	-	12	12	-
Eleven	196	196	-	4	4	-	29	29	-	17	16	1
Twelve	213	213	-	5	5	-	29	29	-	16	13	3
Post-Graduate			-			-			-			-
Adult H.S. (15+CR.)			-			-			-			-
Adult H.S. (1-14 CR.)			-			-			-			-
Subtotal	5,306	5,306	-	295	280	15	689	688	1	228	217	11
Special Ed - Elementary	297	297	-	11	11	-	14	15	(1)	5	5	-
Special Ed - Middle	189	189	-	4	4	-			-			-
Special Ed - High	234.5	233	1.5	3	3	-	5	2	3			-
Subtotal	720.5	719	1.5	18	18	-	19	17	2	5	5	-
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Totals	6,027	6,025	1.5	313	298	15	708	705	3	233	222	11
Percentage Error			0.02%			4.79%			0.42%			4.72%

	Transportation					
	Reported on DRTRS by DOE/county	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools, col. 1	219	219	-	67	67	-
Reg -SpEd, col. 4	131	131	-	42	40	2
Transported - Non-Public, col. 3			-			-
Special Ed Spec, col. 6	220	220	-	88	87	1
Totals	570	570	-	197	194	3
Percentage Error						1.52%

**IRVINGTON TOWNSHIP SCHOOL DISTRICT**

**SCHEDULE OF AUDITED ENROLLMENTS**

**APPLICATION FOR STATE SCHOOL AID SUMMARY**  
**ENROLLMENT AS OF OCTOBER 15, 2015**

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on A.S.S.A. as NOT Low Income</u>	<u>Reported on Workpapers as NOT Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>
Half Day Preschool			-			-
Full Day Preschool			-			-
Half Day Kindergarten			-			-
Full Day Kindergarten	13	13	-	10	9	1
One	12	12	-	6	6	-
Two	9	9	-	7	7	-
Three	16	16	-	10	10	-
Four	8	8	-	7	7	-
Five	3	3	-	2	1	1
Six	9	9	-	4	4	-
Seven	2	2	-	2	2	-
Eight	3	3	-	3	3	-
Nine	18	18	-	15	14	1
Ten	14	14	-	7	7	-
Eleven	12	12	-	8	8	-
Twelve	12	12	-	10	9	1
Post-Graduate			-			-
Adult H.S. (15+CR.)			-			-
Adult H.S. (1-14 CR.)			-			-
Subtotal	<u>131</u>	<u>131</u>	<u>-</u>	<u>91</u>	<u>87</u>	<u>4</u>
Special Ed - Elementary	1	1	-			-
Special Ed - Middle			-			-
Special Ed - High	3	1	2	1	1	-
Subtotal	<u>4</u>	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>-</u>
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	<u>135</u>	<u>133</u>	<u>2</u>	<u>92</u>	<u>88</u>	<u>4</u>
Percentage Error			<u>1.48%</u>			<u>4.35%</u>

**IRVINGTON TOWNSHIP SCHOOL DISTRICT**

**EXCESS SURPLUS CALCULATION**

2% Calculation of Excess Surplus

2015-16 Total General Fund Expenditures per the CAFR	\$ 146,075,062.89	
Less: Expenditures Allocated to Restricted Federal Resources as Reported on Exhibit E-1	<u>1,132,162.23</u>	
Adjusted 2015-16 General Fund and Other State Expenditures		\$ 144,942,900.66
Deceased by: On-Behalf TPAF Pension and Social Security		<u>12,167,370.61</u>
2015-16 General Fund Expenditures		132,775,530.05
2% of Adjusted 2015-16 General Fund Expenditures Times .02		2,655,510.60
Increased by Allowable Adjustment		<u>98,501.00</u>
Maximum Unassigned Fund Balance		<u>\$ 2,754,011.60</u>
Total General Fund - Fund Balance at June 30, 2016	\$ 13,883,194.18	
Decreased by:		
Reserved for Encumbrances	109,437.43	
Assigned Fund Balance - ARRA/SEMI	138,183.05	
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	<u>6,689,420.00</u>	
Total Unassigned Fund Balance		<u>\$ 6,946,153.70</u>
Reserved Fund Balance - Excess Surplus		<u>\$ 4,192,142.10</u>
<b><u>Recapitulation of Excess Surplus as of June 30, 2016</u></b>		
Reserved Excess Surplus		<u>\$ 4,192,142.10</u>
Total		<u>\$ 4,192,142.10</u>
<b><u>Allowable Adjustments</u></b>		
Extraordinary Aid		<u>\$ 98,501.00</u>
		<u>\$ 98,501.00</u>



**IRVINGTON TOWNSHIP SCHOOL DISTRICT  
ENCUMBRANCES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Encumbrances per the June 30, 2016 Board Secretary's Report

\$ 110,880.57

<u>Description</u>	<u>Total by Category</u>	<u>Amount Properly Encumbered</u>	<u>Encumbrances Cancelled Through Audit Adjustments</u>
Audit Fees	\$ 68,375.00	\$ 68,375.00	\$ -
Purchased Professional Educational Services			-
Legal Fees			-
Other Purchased Services	2,350.00	2,350.00	-
Other Purchased Professional Services			-
Cleaning, Repairs, and Maintenance			-
General Supplies			-
Communications/Telephone			-
Tuition	11,275.42	9,832.28	1,443.14
Unemployment Compensation			-
Architecture Services			-
Equipment	27,000.00	27,000.00	-
Transportation	1,880.15	1,880.15	-
Other Objects			-
	<u>110,880.57</u>	<u>109,437.43</u>	<u>1,443.14</u>
 Total Encumbrances Cancelled During the Audit			 <u>1,443.14</u>
 Fund Balance Reserve for Encumbrances in the CAFR			 <u>\$ 109,437.43</u>

