

**RIDGEFIELD BOARD OF EDUCATION
AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL COMPLIANCE AND PERFORMANCE
JUNE 30, 2017**

**RIDGEFIELD BOARD OF EDUCATION
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- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
GARY W. HIGGINS, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
PAUL J. LERCH, CPA, RMA, PSA
DONNA L. JAPHET, CPA, PSA
JULIUS B. CONSONI, CPA, PSA
ANDREW D. PARENTE, CPA, RMA, PSA

ELIZABETH A. SHICK, CPA, RMA, PSA
ROBERT W. HAAG, CPA, PSA
DEBORAH K. LERCH, CPA, PSA
RALPH M. PICONE, CPA, RMA, PSA
DEBRA GOLLE, CPA
CINDY JANACEK, CPA, RMA
MARK SACO, CPA
SHERYL M. NICOLosi, CPA, PSA

Honorable President and Members
of the Board of Education
Ridgefield Board of Education
Ridgefield, 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 Ridgefield Board of Education as of and for the fiscal year ended June 30, 2017, and have issued our report thereon dated November 14, 2017.

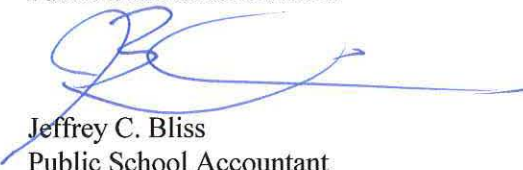
As part of our audit, we performed procedures required by the Office of School Finance, Department of Education, State of New Jersey and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended solely for the information and use of management, the Board of Education, others within the District and the New Jersey State Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

Lerch, Vinci & Higgins, LLP

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


Jeffrey C. Bliss
Public School Accountant
PSA Number CS00932

Fair Lawn, New Jersey
November 14, 2017

**RIDGEFIELD BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Scope of Audit

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

Administrative Practices and Procedures

Insurance

Fire insurance coverage was carried in the amounts as detailed on the Insurance Schedule contained in the District's Comprehensive Annual Financial Report (the "CAFR").

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

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Floro Villanueva	Board Secretary/School Business Administrator	\$260,000

There is an Employees' Dishonesty Faithful Performance Crime Coverage through NESBIG covering all other employees with multiple coverage of \$400,000 per loss.

Tuition Charges

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

Financial Planning, Accounting and Reporting

Examination of Claims

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

Payroll Account

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

Salary withholdings were promptly remitted to the proper agencies, including health benefit withholdings due to the general fund for the payroll periods tested.

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

**RIDGEFIELD BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Financial Planning, Accounting and Reporting (Continued)

Payroll Account (Continued)

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

The School Business Administrator completed and filed the required certification of compliance with federal and state law respecting the reporting of compensation for certain employees.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30, for goods not yet received or services not yet rendered and it was determined that no blanket purchase orders were included in the balance of the year end encumbrances. Also, unpaid purchase orders included in the balance of accounts payable were reviewed for propriety and to determine that goods were received and services were rendered, as of June 30.

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 included administrative coding classifications to determine overall reliability and compliance with NJAC 6A:23A-8.3. As a result of the procedures performed, no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

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

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

The prescribed contractual order system was followed.

- **Finding** – Our audit revealed one (1) budget line account was overexpended at June 30, 2017 as a result of an audit adjustment. Therefore no recommendation is deemed warranted.

Elementary and Secondary School Education Act (E.S.E.A./Improving America's Schools Act (I.A.S.A.) as Reauthorized by the No Child Left Behind Act of 2001

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

Our examination of the E.S.E.A./NCLB 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.

**RIDGEFIELD BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Financial Planning, Accounting and Reporting (Continued)

Other Special Federal and/or State Projects

The district's Special Projects were approved as listed on Exhibit K-3 and Exhibit K-4 located in the CAFR.

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

The financial exhibits contained herein represent a true statement of the financial position pertaining to the aforementioned special projects.

T.P.A.F. Reimbursements

Our audit procedures included a test of the semi-monthly reimbursement forms filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted.

- **Finding** – Our audit of T.P.A.F FICA reimbursements revealed the salaries used to determine the amount reimbursed by the State for FICA included certain non-pensionable wages.

Recommendation – The District review with its financial accounting software vendor the T.P.A.F. FICA calculation to ensure T.P.A.F. FICA reimbursements are based only on pensionable wages subject to FICA.

TPAF Reimbursement to the State for Federal Salary Expenditures

The amount of the expenditure charged to the current year's Final Report for all federal awards for the school district to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal funds was made prior to the end of the 90 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

Effective July 1, 2010 and thereafter the bid thresholds in accordance with N.J.S.A. 18A:18A-3 (as amended) and 18A:39-3 (public school student transportation) are \$29,000 and \$18,300 respectively.

If the purchasing agent is qualified pursuant to subsection b of section 9 of P.L. 1971, c.198 (c.40A:11-9), the board of education may establish that the bid threshold may be up to \$40,000. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section. The Board has appointed a qualified purchasing agent.

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

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

The results of our examination indicated that no individual payments, contracts, or agreements were made "for the performance of any work or the furnishing or hiring of any materials or supplies," in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of N.J.S.A. 18A:18A-4.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 18A:18A-5.

**RIDGEFIELD BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School Purchasing Programs (Continued)

Contracts and Agreements Requiring Advertisement for Bids (Continued)

The system of records did not provide for an accumulation of purchases for which the school board used contracts entered into by the State Department of Purchase and Property pursuant to Ch. 114, P.L. 1977, therefore, the extent of such purchases could not reasonably be ascertained. Our examination did reveal, however, that purchases were made through the use of State contracts.

Food Service Fund

The school food service program was not selected as a major federal or state program. However, the program expenditures exceeded \$100,000 in federal support. Accordingly, we inquired of school management as to whether the School Food Authority (the "SFA") had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted. In addition, we inquired as to whether the SFA's expenditures of school food service revenues were limited to allowable direct and indirect costs. No exceptions were noted.

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

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

Cash receipts and bank records were reviewed for timely deposit.

The district utilizes a food service management company (FSMC) and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34, and 19-1 through 19-4.1. Provisions of the FSMC contract/addendum were reviewed. The FSMC contract includes an operating results provisions which guarantees that the food service program will return a profit of at least \$7,882. The operating results provision has been met.

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

The cash disbursement records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service. Net cash resources did not exceed three months average expenditures.

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

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

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

Saturday Happenings Program Fund

Separate cash receipts and disbursement journals and billing records were maintained for the various programs provided by Saturday Happenings.

All disbursements are processed through the District's General operating account and reimbursed by the Saturday Happening Program account.

- **Finding** – Our audit of the Saturday Happening Program revenue collection accounting system revealed the following:
 - Attendance records or rosters were not available for some programs
 - Registration fees were not deposited in a timely manner in certain instances

Recommendation – Internal controls over the Saturday Happening Program revenue collection accounting system be reviewed and revised to enhance and strengthen procedures and recordkeeping over program fees.

**RIDGEFIELD BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Saturday Happenings Program Fund (Continued)

- **Finding** – Our audit of salaries charged to the Saturday Happenings program revealed certain timesheets, approved by a supervisor, where the total hours included time worked on days where the program was unavailable due to school closures.

Recommendation – Internal controls over the preparation and approval of timesheets in the Saturday Happenings program be reviewed to ensure timesheets accurately report hours worked.

Student Body Activities

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

Cash receipts and disbursements records for the various schools were maintained in satisfactory condition.

- **Finding** – Our audit of the Slocum Skewes student activity account revealed the following:

- Documentation (i.e. invoices) was not maintained for certain payments made to vendors.
- Check request forms were not properly approved in certain instances.

Recommendation – Internal controls in the Slocum Skewes student account be reviewed to ensure supporting documentation accompanies all payments and check request forms are approved prior to the issuance of checks.

- **Finding** – Our audit of the High School student account revealed certain instances where a deposit accounting form was not made available.

Recommendation – Deposit accounting forms be maintained and made available for audit in the High School Student Account.

- **Finding** – Our audit of game receipts in the Athletic Account revealed tickets were not utilized in order to account for revenues collected at athletic events.

Recommendation – Game tickets be issued to account for revenues collected at athletic events.

Application for State School Aid

Our audit procedures included a test of information reported in the October 14, 2016 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low-income and bilingual. We also performed a review of the district procedures related to its completion. The information on the A.S.S.A. was compared to the district workpapers without exception. The information that was included on the workpapers was verified with immaterial exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

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

The District had 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 2016-2017 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report without exception. The information that was included on the workpapers was verified without exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

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

**RIDGEFIELD BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Facilities and Capital Assets

Our procedures included a review of the State Schools Development Authority (SDA) grant agreements for consistency with recording SDA revenue, transfer of local funds from the general fund or from the capital reserve account, and awarding of contracts for eligible facilities construction.

Suggestions to Management

- The completed referendum projects for science labs and various other upgrades should be cancelled and remaining balances transferred to Debt Service Fund.
- Accounts receivable from prior years' in the Saturday Happenings Program Fund should be reviewed and amounts deemed uncollectible be cancelled.
- Balances in the Payroll Agency Fund be reviewed and excess amounts transferred to General Fund.
- A resolution (or memo) should be presented for adoption by the Board to recognize the fact the audited legal costs exceeded 130% of the audited statewide average as published in the Taxpayer Guide to Education Spending and to report the control measures that will be implemented to reduce such costs, as appropriate.

Follow-up Prior Year Findings

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

**RIDGEFIELD BOARD OF EDUCATION
FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

N/A – INFORMATION NOT REQUIRED

**RIDGEFIELD BOARD OF EDUCATION
FOOD SERVICE FUND
SCHEDULES OF NET CASH RESOURCE
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

N/A – INFORMATION NOT REQUIRED

**RIDGEFIELD BOARD OF EDUCATION
A.S.S.A
SCHEDULE OF AUDITED ENROLLMENTS
10/14/2016**

	2017-2018 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 Register On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Veri- cation	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool 3 Years Old					-	-										
Full Day Preschool 3 Years Old					-	-										
Half Day Preschool 4 Years Old	2		2		-	-	2		2							
Full Day Preschool 4 Years Old	16		16		-	-	16		16							
Half Day Kindergarten					-	-										
Full Day Kindergarten	73		73		-	-	73		73							
Grade 1	92		92		-	-	92		92							
Grade 2	77		77		-	-	77		77							
Grade 3	100		100		-	-	100		100							
Grade 4	103		103		-	-	103		103							
Grade 5	105		105		-	-	105		105							
Grade 6	88		88		-	-	88		88							
Grade 7	86		86		-	-	86		86							
Grade 8	109		109		-	-	109		109							
Grade 9	78	1	78	1	-	-	78	1	78	1						
Grade 10	100		100		-	-	100		100							
Grade 11	114		114		-	-	114		114							
Grade 12	97		97		-	-	97		97							
Post- Graduate					-	-										
Adult High School (15+ Credits)					-	-										
Adult High School (1-14 Credits)					-	-										
Subtotal	1,240	1	1,240	1	-	-	1,240	1	1,240	1	-	-				
Sp Ed - Elementary	183		183		-	-	27		27				-			
Sp Ed - Middle School	68		68		-	-	9		9				1	1	1	-
Sp Ed - High School	182		182		-	-	27		27				1	1	1	-
Subtotal	433	-	433	-	-	-	63	-	63	-	-	-	2	2	2	-
County Vocational - Regular					-	-										
County Vocational - F.T. Post-Second					-	-										
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	1,673	1	1,673	1	-	-	1,303	1	1,303	1	-	-	2	2	2	-
Percentage Error					0.00%						0.00%		0.00%		0.00%	

RIDGEFIELD BOARD OF EDUCATION
A.S.S.A
SCHEDULE OF AUDITED ENROLLMENTS
10/14/2016

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.S.A as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on ASSA as LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Errors
	Half Day Preschool 3 Years Old			-			-			-		
Full Day Preschool 3 Years Old			-			-			-			-
Half Day Preschool 4 Years Old			-			-			-			-
Full Day Preschool 4 Years Old			-			-			-			-
Half Day Kindergarten			-			-			-			-
Full Day Kindergarten	22	22	-	7	7	-	9	9	-	7	6	1
Grade 1	34	34	-	10	10	-	3	3	-	3	3	-
Grade 2	26	26	-	7	7	-	3	3	-	2	2	-
Grade 3	31	31	-	9	9	-	2	2	-	2	2	-
Grade 4	26	26	-	6	6	-	-	-	-	-	-	-
Grade 5	39	39	-	10	10	-	-	-	-	-	-	-
Grade 6	31	31	-	9	9	-	1	1	-	1	1	-
Grade 7	26	26	-	7	7	-	-	-	-	-	-	-
Grade 8	34	34	-	10	10	-	3	3	-	3	3	-
Grade 9	27	27	-	8	8	-	-	-	-	-	-	-
Grade 10	28	28	-	9	9	-	4	4	-	3	3	-
Grade 11	30	30	-	9	9	-	1	1	-	1	1	-
Grade 12	26	26	-	6	6	-	1	1	-	1	1	-
Subtotal	380	380	-	107	107	-	27	27	-	23	22	1
Sp Ed - Elementary	36	36	-	10	10	-	1	1	-	1	1	-
Sp Ed - Middle School	16	16	-	4	4	-	0	-	-	0	0	-
Sp Ed - High School	20	20	-	4	4	-	1	1	-	1	1	-
Subtotal	72	72	-	18	18	-	2	2	-	2	2	-
Totals	452.0	452.0	-	125.0	125.0	-	29	29	-	25	24	1
Percentage Error			0.00%			0.00%			0.00%			4.00%

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools	52	52	-	21	21	-
Regular - Special Ed	52	52	-	21	21	-
Transported - Non Public	0	-	-	-	-	-
Special Needs	17	17	-	8	8	-
	121	121	-	50	50	-
Percentage Error			0.0%			0.0%

RIDGEFIELD BOARD OF EDUCATION
A.S.S.A
SCHEDULE OF AUDITED ENROLLMENTS
10/14/2016

	Resident LEP Not Low Income			Sample for Verification		
	Reported on ASSA as NOT Low Income	Reported on Workpapers as NOT low Income	Errors	Sample Selected From Workpapers	Verified to Register	Errors
Half Day Preschool 3 Years Old						
Full Day Preschool 3 Years Old			-			-
Half Day Preschool 4 Years Old			-			-
Full Day Preschool 4 Years Old			-			-
Half Day Kindergarten			-			-
Full Day Kindergarten	8	8	-	7	7	-
Grade 1	9	9	-	8	8	-
Grade 2	6	6	-	5	5	-
Grade 3	5	5	-	4	4	-
Grade 4	2	2	-	2	2	-
Grade 5	3	3	-	2	2	-
Grade 6	-	-	-	-	-	-
Grade 7	2	2	-	1	1	-
Grade 8	2	2	-	2	2	-
Grade 9	1	1	-	1	1	-
Grade 10	1	1	-	1	1	-
Grade 11	3	3	-	2	2	-
Grade 12	2	2	-	2	2	-
Subtotal	<u>44</u>	<u>44</u>	-	<u>37</u>	<u>37</u>	<u>0</u>
Sp Ed - Elementary	1	1		1	1	-
Sp Ed - Middle School	0	0		0	0	-
Sp Ed - High School	1	1		1	1	-
Subtotal	<u>2</u>	<u>2</u>	-	<u>2</u>	<u>2</u>	-
Totals	<u><u>46</u></u>	<u><u>46</u></u>	-	<u><u>39</u></u>	<u><u>39</u></u>	-
Percentage Error			<u><u>0.00%</u></u>			<u><u>0.00%</u></u>

**RIDGEFIELD BOARD OF EDUCATION
CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

SECTION 1A

2016-2017 Total General Fund Expenditures per the CAFR	\$ 40,714,849	
Increased by:		
Transfer from Capital Reserve to Capital Projects Fund	145,000	
Decreased by:		
On-Behalf TPAF Pension & Social Security	(4,489,920)	
Adjusted 2016-2017 General Fund Expenditures	<u>\$ 36,369,929</u>	
2% of Adjusted 2016-2017 General Fund Expenditures	<u>\$ 727,399</u>	
Enter Greater of 2% of Adjusted 2016-2017 General Fund Expenditures or \$250,000	\$ 727,399	
Increased by: Allowable Adjustments	<u>159,608</u>	
Maximum Unassigned Fund Balance		<u>\$ 887,007</u>

SECTION 2

Total General Fund - Fund Balance at June 30, 2017 (Per CAFR Budgetary Comparison Schedule/Statement)		\$ 2,864,461
Decreased by:		
Year End Encumbrances	\$ 71,577	
Other Reserved Fund Balances - Capital Reserve	621,645	
Other Restricted Fund Balances - Maintenance Reserve	373,900	
Other Reserved Fund Balances - Tuition Adjustments	620,000	
Assigned Fund Balance - Designated for Subsequent Year's Expenditures	<u>290,332</u>	
		<u>1,977,454</u>
		<u>\$ 887,007</u>
Fund Balance - Excess Surplus		<u>\$ -</u>

SECTION 3

Recapitulation of Excess Surplus as of June 30, 2017

Excess Surplus		\$ -
Excess Surplus - Designated for Subsequent Year's Expenditures		<u>-</u>
		<u>\$ -</u>

Detail of Allowable Adjustments

Extraordinary Aid		<u>\$ 159,608</u>
		<u>\$ 159,608</u>

**RIDGEFIELD BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

RECOMMENDATIONS

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

It is recommended that the District review with its financial accounting software vendor the T.P.A.F. FICA calculation to ensure T.P.A.F. FICA reimbursements are based only on pensionable wages subject to FICA.

III. School Purchasing Program

There are none.

IV. School Food Services

There are none.

V. Saturday Happening Program

It is recommended that:

- * 1. Internal controls over the Saturday Happening Program revenue collection accounting system be reviewed and revised to enhance and strengthen procedures and recordkeeping over program fees.
- 2. Internal controls over the preparation and approval of timesheets in the Saturday Happenings program be reviewed to ensure timesheets accurately report hours worked.

VI. Student Body Activities

It is recommended that:

- 1. Internal controls in the Slocum Skewes student account be reviewed to ensure supporting documentation accompanies all payments and check request forms are approved prior to the issuance of checks.
- 2. Deposit accounting forms be maintained and made available for audit in the High School student account.
- 3. Game tickets be issued for revenues collected at athletic events.

VII. Application for State School Aid

There are none.

VIII. Transportation

There are none.

**RIDGEFIELD BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

RECOMMENDATIONS

IX. Facilities and Capital Assets

There are none.

X. Status of Prior Years' Audit Findings/Recommendations

A review was performed on all prior years' recommendations and corrective action was taken on all prior year findings, except the recommendations denoted by an asterisk.

ACKNOWLEDGEMENT

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

Respectfully submitted,

LERCH, VINCI & HIGGINS, LLP



Jeffrey C. Bliss
Certified Public Accountant
Public School Accountant