

**BOARD OF EDUCATION  
OF THE  
CITY OF PLEASANTVILLE  
SCHOOL DISTRICT**

**Auditors' Management Report  
For the Fiscal Year Ended June 30, 2019**



**AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS**  
**FINANCIAL, COMPLIANCE AND PERFORMANCE**

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District Federal Tax ID: 21-6000177





# FORD - SCOTT

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## **REPORT OF INDEPENDENT AUDITORS**

Honorable President and  
Members of the Board of Education  
City of Pleasantville School District  
County of Atlantic, New Jersey

We have audited, in accordance with generally accepted audit standards and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the City of Pleasantville School District, in the County of Atlantic, for the year ended June 30, 2019, and have issued our report thereon dated December 9, 2019.

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

This report is intended for the information of the management of the City of Pleasantville 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.

*Ford, Scott & Associates, L.L.C.*

**FORD, SCOTT & ASSOCIATES, L.L.C.  
CERTIFIED PUBLIC ACCOUNTANTS**

*Harvey C. Cocozza, Jr.*

**Harvey C. Cocozza, Jr.  
Certified Public Accountant  
Licensed Public School Accountant  
No. 2420**

**December 9, 2019**

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**REVISED**

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

**Scope of Audit**

The audit covered the financial transactions of the Board Secretary/School Business Administrator and the activities of the Board of Education, and 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> |
|------------------|--|---------------|
| Elisha Thompkins | Board Secretary/Business Administrator | \$ 400,000    |

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs differed from the original estimated costs. The Board made proper adjustments to the billings to sending districts for the change in per pupil costs in accordance with N.J.A.C. 6:23-3.1(f) 3.

**Financial Planning, Accounting and Reporting**

Examination of Claims

An examination of claims paid during the period under review indicates the following discrepancies with respect to signatures, certification or supporting documentation:

**Finding 2019-002**

During the testing of facilities related invoices we identified purchase orders dated after the invoice.

**Recommendation:**

No purchases are made until a valid purchase order has been issued.

Payroll Account

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

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

Salary withholdings were promptly remitted to the proper agencies, including health benefits premium Amounts withheld due to the general fund.

Payrolls were delivered to the secretary of the board who then deposited with warrants in separate bank accounts for net payroll and withholdings.

Reserve for Encumbrances and Accounts Payable

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

### 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. As a result of the procedures performed, no transaction errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

- A. *General Classification Findings*
- B. *Administrative Classification Findings*

### Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary disclosed no exceptions.

### Pupil Transportation

Our audit procedures included a test of on roll status reported in the 2018-2019 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 results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also include a review of transportation related contracts and purchases. Based on our review, the district complied with proper bidding procedures and award of contracts. No exceptions were noted in our review of transportation related purchases of goods and services.

### Elementary and Secondary Education Act (E.S.E.A.)/Improving America's Schools Act (IASA) as amended by the Every Student Succeeds Act

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

The study of compliance for E.S.E.A. revealed no 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 the federal and state funds on a test basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

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

The study of compliance for Special Federal and/or State Projects revealed no instances of noncompliance.



## **TPAF Reimbursement**

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

The amount of 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 prior to the end of the 60 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

## **School Purchasing Programs**

### **Contracts and Agreements Requiring Advertisement for Bids**

The bid Thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$40,000 (with a Qualified Purchasing Agent) and \$29,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is \$19,000.

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

Based on the results of my examination, I did not note any individual payments, contracts, or agreements made for the performance of any work or goods or services, in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of *N.J.S.A. 18A:18A-4*, amended.

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

## **School Food Service**

The school food service program was not selected as a major federal and/or State program. However, the program expenditures exceeded \$100,000 in federal and/or State support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the School Food Authority (SFA) had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

We also inquired of school management, or appropriate school food service personnel, 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 Assets (CAFR Schedule B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

Net cash resources did not exceed three months average expenditures.

**Finding 2019-001 (CAFR Finding 2019-001):**

Our audit revealed a deficit of \$329,481 in net position as June 30, 2019 in the Food Service

**Fund. Recommendation:**

We recommend that appropriate action be taken to eliminate the deficit in the Food Service Fund.

**Student Body Activities**

Our review of the student activity funds disclosed no discrepancies.

**Application for State School Aid**

Our audit procedures included a test of information reported in the October 15, 2018 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 that was included on the workpapers was verified without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

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

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

**Facilities and Capital Assets**

Our procedures included a review of the SDA grant agreement 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. There were no exceptions noted.

**Miscellaneous**

**Testing for Lead of All Drinking Water in Educational Facilities**

The school district adhered to all the requirements of N.J.A.C. 26-1.2 and 12.4 related to the testing for lead of all drinking water in educational facilities.

**Follow-up on Prior Year Findings**

In accordance with government auditing standards, our procedures included a review of all prior year recommendations including findings. Corrective Action had been taken on all prior year findings with the exception of the following, which is repeated in this year's recommendations noted as current year finding "2019-001".

**Acknowledgment**

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

Respectfully submitted,

*Ford, Scott & Associates, L.L.C.*  
**FORD, SCOTT & ASSOCIATES, L.L.C.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

*Harvey C. Cocozza, Jr.*  
**Harvey C. Cocozza, Jr.**  
**Certified Public Accountant**  
**Licensed Public School Accountant**  
**No. 2420**

**December 9, 2019**

PLEASANTVILLE SCHOOL DISTRICT  
 SCHEDULE OF AUDITED ENROLLMENTS  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 ENROLLMENT AS OF OCTOBER 15, 2018

|                            | 2019-2020 Application for State School Aid |        |            |        |        |        | Sample for Verification  |        |                                |        |                              |        | Private Schools for Disabled |        |                        |        |                         |        |               |        |   |       |
|----------------------------|--|--------|------------|--------|--------|--------|--------------------------|--------|--------------------------------|--------|------------------------------|--------|------------------------------|--------|------------------------|--------|-------------------------|--------|---------------|--------|---|-------|
|                            | Reported on A.S.S.A. On Roll               |        | Workpapers |        | Errors |        | Selected from Workpapers |        | Registers Verified per On Roll |        | Errors per Registers On Roll |        | Reported on Private Schools  |        | Reported on workpapers |        | Sample for Verification |        | Sample Errors |        |   |       |
|                            | Full                                       | Shared | Full       | Shared | Full   | Shared | Full                     | Shared | Full                           | Shared | Full                         | Shared | Full                         | Shared | Full                   | Shared | Full                    | Shared | Full          | Shared |   |       |
| Half Day Preschool         | -  | -      | -          | -      | -      | -      | -                        | -      | -                              | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Full Day Preschool         | 235  | -      | 235        | -      | -      | -      | 37                       | -      | 37                             | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Half Day Kindergarten      | -  | -      | -          | -      | -      | -      | -                        | -      | -                              | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Full Day Kindergarten      | 252  | -      | 252        | -      | 20     | -      | 20                       | -      | 20                             | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| One                        | 248  | -      | 248        | -      | 20     | -      | 20                       | -      | 20                             | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Two                        | 249  | -      | 249        | -      | 20     | -      | 20                       | -      | 20                             | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Three                      | 223  | -      | 223        | -      | 18     | -      | 18                       | -      | 18                             | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Four                       | 263  | -      | 263        | -      | 20     | -      | 20                       | -      | 20                             | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Five                       | 207  | -      | 207        | -      | 17     | -      | 17                       | -      | 17                             | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Six                        | 190  | -      | 190        | -      | 15     | -      | 15                       | -      | 15                             | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Seven                      | 237  | -      | 237        | -      | 19     | -      | 19                       | -      | 19                             | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Eight                      | 193  | -      | 193        | -      | 16     | -      | 16                       | -      | 16                             | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Nine                       | 188  | -      | 188        | -      | 15     | -      | 15                       | -      | 15                             | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Ten                        | 160  | -      | 160        | -      | 13     | -      | 13                       | -      | 13                             | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Eleven                     | 147  | -      | 147        | -      | 12     | -      | 12                       | -      | 12                             | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Twelve                     | 178  | -      | 178        | -      | 14     | -      | 14                       | -      | 14                             | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Post-Graduate              | -  | -      | -          | -      | -      | -      | -                        | -      | -                              | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Adult H.S. (15+CR.)        | -  | -      | -          | -      | -      | -      | -                        | -      | -                              | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Adult H.S. (1-14+CR.)      | -  | -      | -          | -      | -      | -      | -                        | -      | -                              | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Subtotal                   | 2,970                                      | -      | 2,970      | -      | 256    | -      | 256                      | -      | 256                            | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Special Ed - Elementary    | 248  | -      | 248        | -      | 20     | -      | 20                       | -      | 20                             | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Special Ed - Middle School | 140  | -      | 140        | -      | 11     | -      | 11                       | -      | 11                             | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Special Ed - High School   | 143  | -      | 143        | -      | 12     | -      | 12                       | -      | 12                             | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Subtotal                   | 531  | -      | 531        | -      | 43     | -      | 43                       | -      | 43                             | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Co. Voc. - Regular         | -  | -      | -          | -      | -      | -      | -                        | -      | -                              | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Co. Voc. - FT Post Sec.    | -  | -      | -          | -      | -      | -      | -                        | -      | -                              | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Totals                     | 3,501                                      | -      | 3,501      | -      | 299    | -      | 299                      | -      | 299                            | -      | -                            | -      | -                            | -      | -                      | -      | -                       | -      | -             | -      | - |       |
| Percentage Error           |  |        |            |        | 0.00%  |        | 0.00%                    |        | 0.00%                          |        |                              |        |                              |        |                        |        |                         |        |               |        |   | 0.00% |

**PLEASANTVILLE SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENTS  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2018**

|                            | 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 LEP Low Income | Errors | Sample Selected from Workpapers | Verified to Test Score and Register | Sample Errors |
| Half Day Preschool         | -                                 | -                                    | -      | -                               | -                                    | -             | -                                     | -                                     | -      | -                               | -                                   | -             |
| Full Day Preschool         | 192                               | 192                                  | -      | 21                              | 21                                   | -             | -                                     | -                                     | -      | -                               | -                                   | -             |
| Half Day Kindergarten      | -                                 | -                                    | -      | -                               | -                                    | -             | -                                     | -                                     | -      | -                               | -                                   | -             |
| One                        | 224                               | 224                                  | -      | 21                              | 21                                   | -             | 43                                    | 43                                    | -      | 11                              | 11                                  | -             |
| Two                        | 224                               | 224                                  | -      | 22                              | 22                                   | -             | 55                                    | 55                                    | -      | 15                              | 15                                  | -             |
| Three                      | 230                               | 230                                  | -      | 23                              | 23                                   | -             | 78                                    | 78                                    | -      | 23                              | 23                                  | -             |
| Four                       | 207                               | 207                                  | -      | 20                              | 20                                   | -             | 70                                    | 70                                    | -      | 20                              | 20                                  | -             |
| Five                       | 245                               | 245                                  | -      | 24                              | 24                                   | -             | 48                                    | 48                                    | -      | 14                              | 14                                  | -             |
| Six                        | 184                               | 184                                  | -      | 18                              | 18                                   | -             | 17                                    | 17                                    | -      | 2                               | 2                                   | -             |
| Seven                      | 165                               | 165                                  | -      | 16                              | 16                                   | -             | 13                                    | 13                                    | -      | 2                               | 2                                   | -             |
| Eight                      | 210                               | 210                                  | -      | 20                              | 20                                   | -             | 16                                    | 16                                    | -      | 3                               | 3                                   | -             |
| Nine                       | 168                               | 168                                  | -      | 16                              | 16                                   | -             | 17                                    | 17                                    | -      | 5                               | 5                                   | -             |
| Ten                        | 157                               | 157                                  | -      | 15                              | 15                                   | -             | 23                                    | 23                                    | -      | 5                               | 5                                   | -             |
| Eleven                     | 123                               | 123                                  | -      | 11                              | 11                                   | -             | 20                                    | 20                                    | -      | 2                               | 2                                   | -             |
| Twelve                     | 111                               | 111                                  | -      | 11                              | 11                                   | -             | 17                                    | 17                                    | -      | -                               | -                                   | -             |
| Post-Graduate              | 140                               | 140                                  | -      | 14                              | 14                                   | -             | 25                                    | 25                                    | -      | 5                               | 5                                   | -             |
| Adult H.S. (15+CR.)        | -                                 | -                                    | -      | -                               | -                                    | -             | -                                     | -                                     | -      | -                               | -                                   | -             |
| Adult H.S. (1-14+CR.)      | -                                 | -                                    | -      | -                               | -                                    | -             | -                                     | -                                     | -      | -                               | -                                   | -             |
| Subtotal                   | 2,580                             | 2,580.0                              | -      | 252                             | 252                                  | -             | 442                                   | 442                                   | -      | 107                             | 107                                 | -             |
| Special Ed - Elementary    | 224                               | 224                                  | -      | 20                              | 20                                   | -             | 52                                    | 52                                    | -      | 14                              | 14                                  | -             |
| Special Ed - Middle School | 126                               | 126                                  | -      | 12                              | 12                                   | -             | 6                                     | 6                                     | -      | 1                               | 1                                   | -             |
| Special Ed - High School   | 119                               | 119                                  | -      | 11                              | 11                                   | -             | 4                                     | 4                                     | -      | 1                               | 1                                   | -             |
| Subtotal                   | 469                               | 469                                  | -      | 43                              | 43                                   | -             | 62                                    | 62                                    | -      | 16                              | 16                                  | -             |
| Co. Voc. - Regular         | -                                 | -                                    | -      | -                               | -                                    | -             | -                                     | -                                     | -      | -                               | -                                   | -             |
| Co. Voc. - FT Post Sec.    | -                                 | -                                    | -      | -                               | -                                    | -             | -                                     | -                                     | -      | -                               | -                                   | -             |
| Totals                     | 3,049                             | 3,049                                | -      | 295                             | 295                                  | -             | 504                                   | 504                                   | -      | 123                             | 123                                 | -             |
| Percentage Error           |                                   |                                      | 0.00%  |                                 |                                      | 0.00%         |                                       |                                       | 0.00%  |                                 |                                     | 0.00%         |

|                                  | Transportation                 |                              |               | (from drrts)         |          |              |
|----------------------------------|--------------------------------|------------------------------|---------------|----------------------|----------|--------------|
|                                  | Reported on DRTS by DOE/County | Reported on DRTS by District | Sample Tested | Verified to Register | Reported | Recalculated |
| Reg. - Public Schools, col. 1    | 754                            | 754                          | 181           | 181                  | 6.0      | 6.0          |
| Reg - Sp Ed, col. 4              | 21                             | 21                           | 5             | 5                    | 6.0      | 6.0          |
| Transported - Non-Public, col. 3 | 35                             | 35                           | 8             | 8                    | 6.0      | 6.0          |
| Transported - Non-Public, AIL    | 45                             | 45                           | 11            | 11                   | 4.6      | 4.6          |
| Special Ed Special Needs, col. 6 | 202                            | 202                          | 49            | 49                   | -        | -            |
| Totals                           | 1,057                          | 1,057                        | 254           | 254                  | -        | -            |
| Percentage Error                 |                                |                              | 0.00%         |                      |          |              |

Reg Avg. (Mileage) = Regular Including Grade PK Students (Part A)  
 Reg Avg. (Mileage) = Regular Excluding Grade PK Students (Part B)  
 Spec Avg. = Special Ed with Special Needs

**PLEASANTVILLE SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENTS  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2018**

|                            | Resident LEP NOT Low Income               |   |        | Sample for Verification         |                                     |               |
|----------------------------|---|---|--------|---------------------------------|-------------------------------------|---------------|
|                            | Reported on A.S.S.A as LEP Not Low Income | Reported on Workpapers LEP Not Low Income | Errors | Sample Selected from Workpapers | Verified to Test Score and Register | Sample Errors |
| Half Day Preschool         | -   | -   | -      | -                               | -                                   | -             |
| Full Day Preschool         | -   | -   | -      | -                               | -                                   | -             |
| Half Day Kindergarten      | -   | -   | -      | -                               | -                                   | -             |
| Full Day Kindergarten      | 6   | 6   | -      | 6                               | 6                                   | -             |
| One                        | 6   | 6   | -      | 6                               | 6                                   | -             |
| Two                        | 5   | 5   | -      | 5                               | 5                                   | -             |
| Three                      | 6   | 6   | -      | 6                               | 6                                   | -             |
| Four                       | 3   | 3   | -      | 3                               | 3                                   | -             |
| Five                       | 6   | 6   | -      | 6                               | 6                                   | -             |
| Six                        | 3   | 3   | -      | 3                               | 3                                   | -             |
| Seven                      | 4   | 4   | -      | 4                               | 4                                   | -             |
| Eight                      | 1   | 1   | -      | 1                               | 1                                   | -             |
| Nine                       | 5   | 5   | -      | 5                               | 5                                   | -             |
| Ten                        | 7   | 7   | -      | 7                               | 7                                   | -             |
| Eleven                     | 10  | 10  | -      | 9                               | 9                                   | -             |
| Twelve                     | 6   | 6   | -      | 6                               | 6                                   | -             |
| Post-Graduate              | -   | -   | -      | -                               | -                                   | -             |
| Adult H.S. (15+CR.)        | -   | -   | -      | -                               | -                                   | -             |
| Adult H.S. (1-14+CR.)      | -   | -   | -      | -                               | -                                   | -             |
| Subtotal                   | 68  | 68  | -      | 67                              | 67                                  | -             |
| Special Ed - Elementary    | 6   | 6   | -      | 6                               | 6                                   | -             |
| Special Ed - Middle School | 1   | 1   | -      | 1                               | 1                                   | -             |
| Special Ed - High School   | -   | -   | -      | -                               | -                                   | -             |
| Subtotal                   | 7   | 7   | -      | 7                               | 7                                   | -             |
| Co. Voc. - Regular         | -   | -   | -      | -                               | -                                   | -             |
| Co. Voc. - FT Post Sec.    | -   | -   | -      | -                               | -                                   | -             |
| Totals                     | 75  | 75  | -      | 74                              | 74                                  | -             |
| Percentage Error           |   |   | 0.00%  |                                 |                                     | 0.00%         |

**CITY OF PLEASANTVILLE SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE YEAR ENDED JUNE 30, 2019**

**SECTION 1B - School Based Budgeting Districts**

|   |  |    |                             |  |       |
|---|--|----|-----------------------------|--|-------|
| 2018-2019 Total General Fund Expenditures reported on Exh.(C-1)                                       |  | \$ | <u>85,424,201</u>           |  | (A)   |
| Increased by Applicable Operating Transfers   |  |    |                             |  |       |
| Transfer from Capital Outlay to Capital Projects  |  | \$ | <u>                    </u> |  | (A1a) |
| Transfer from Capital Reserve to Capital Projects   |  | \$ | <u>                    </u> |  | (A1a) |
| Transfer from G/F to SRF for Preschool - Regular  |  | \$ | <u>123,950</u>              |  | (A1a) |
| Transfer from G/F to SRF for Preschool - Inclusion  |  | \$ | <u>                    </u> |  | (A1a) |
| Less: Expenditures allocated to restricted federal resources<br>as reported on Exhibit D-2            |  |    |                             |  |       |
|   |  | \$ | <u>1,306,703</u>            |  | (A1b) |
| 2016-2017 Adjusted General Fund & Other State Expenditures {(A)-(A1)}                                 |  | \$ | <u>84,241,448</u>           |  | (A2)  |
| Decreased by:   |  |    |                             |  |       |
| On-Behalf TPAF Pension & Social Security  |  | \$ | <u>10,653,284</u>           |  | (A3)  |
| General Fund 10 Assets Acquired Under Capital Leases (C-1a)   |  | \$ | <u>-</u>                    |  | (A4)  |
| Add: General Fund & State Resources Portion of Fund 15<br>Assets Acquired Under Capital Leases :      |  |    |                             |  |       |
| Assets Acquired Under Capital Leases in Fund 15<br>Reported on Exhibit C-1a                           |  | \$ | <u>-</u>                    |  | (A5)  |
| Combined General Fund Contribution & State Resource<br>% of Fund 15 Resources Reported on Exhibit D-2 |  |    |                             |  |       |
|   |  |    | <u>97.10%</u>               |  | (A6)  |
| General Fund & State Resources Portion of Fund 15<br>Assets Acquired Under Capital Leases [(A5)*(A6)] |  |    |                             |  |       |
|   |  | \$ | <u>-</u>                    |  | (A7)  |
| Total Assets Acquired Under Capital Leases [(A4)+(A7)]  |  | \$ | <u>-</u>                    |  | (A8)  |
| 2018-2019 General Fund Expenditures [(A2)-(A3)-(A8)]  |  | \$ | <u>73,588,164</u>           |  | (A9)  |
| 2% of Adjusted 2018-2019 General Fund Expenditures<br>[(A9) times .02]                                |  | \$ | <u>1,471,763</u>            |  | (A11) |
| Enter Greater of (A11) or \$250,000   |  | \$ | <u>1,471,763</u>            |  | (A12) |
| Increased by: Allowable Adjustment*   |  | \$ | <u>410,723</u>              |  | (K)   |
| Maximum Unassigned Fund Balance [(A12)+(K)]   |  | \$ | <u>1,882,486</u>            |  | (M)   |

**SECTION 2**

|   |  |    |                  |  |      |
|---|--|----|------------------|--|------|
| Total General Fund - Fund Balances @ 6-30-19  |  | \$ | <u>8,158,112</u> |  | (C)  |
| Decreased by:   |  |    |                  |  |      |
| Year End Encumbrances   |  | \$ | <u>274,142</u>   |  | (C1) |
| Legally Restricted - Designated for Subsequent Year's<br>Expenditures                   |  | \$ | <u>-</u>         |  | (C2) |
| Legally Restricted -Excess Surplus - Designated for Subsequent Year's<br>Expenditures** |  | \$ | <u>746,347</u>   |  | (C3) |
| Other Restricted/Reserved Fund Balances ****  |  | \$ | <u>1</u>         |  | (C4) |
| Assigned - Designated for Subsequent Year's<br>Expenditures                             |  | \$ | <u>222,362</u>   |  | (C5) |
| Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]                            |  |    | <u>6,915,260</u> |  | (U)  |

**SECTION 3 - All Districts**

|  |  |    |                  |  |     |
|--|--|----|------------------|--|-----|
| Restricted Fund Balance - Excess Surplus***[(U)-(M)] IF NEGATIVE ENTER -0- |  | \$ | <u>5,032,774</u> |  | (E) |
|--|--|----|------------------|--|-----|

**Recapitulation of Excess Surplus as of June 30, 2019**

|   |    |                  |      |
|---|----|------------------|------|
| Restricted Excess Surplus - Designated for Subsequent Year's Expenditures** | \$ | <u>746,347</u>   | (C3) |
| Restricted Excess Surplus***[(E)]   | \$ | <u>5,032,774</u> | (E)  |
| Total [(C3)+(E)+(F)]  | \$ | <u>5,779,121</u> | (D)  |

\* This adjustment line (line (K) as detailed below) is to be utilized for Impact Aid, Sale and Lease-back, Extraordinary Aid, Additional Nonpublic School Transportation Aid, and recognized current year School Bus Advertising Revenue, if applicable. Extraordinary Aid and Additional Nonpublic School Transportation Aid for 2018-19 received after June 30 is limited to the amount of revenue recognized in the audit year that was not appropriated.

**Detail of Allowable Adjustments**

|  |    |                |      |
|--|----|----------------|------|
| Impact Aid   | \$ | <u>-</u>       | (H)  |
| Sale & Lease-back                                      | \$ | <u>-</u>       | (I)  |
| Extraordinary Aid                                      | \$ | <u>387,523</u> | (J1) |
| Additional Nonpublic Transportation Aid                | \$ | <u>23,200</u>  | (J2) |
| Current Year School Bus Advertising Revenue Recognized | \$ | <u>-</u>       | (J3) |
| Family Crisis Transportation Aid                       | \$ | <u>-</u>       | (J4) |
| Total Adjustments[(H)+(I)+(J1)+(J2)+(J3)+(J4)]         | \$ | <u>410,723</u> | (K)  |

\*\* This amount represents the June 30, 2019 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

\*\*\* Amount must agree to the June 30, 2019 CAFR and Audit Summary Worksheet Line 90030.

\*\*\*\* Amount for Other Restricted/Reserved Fund Balance must be detailed for each source and request for approval to use amounts other than state imposed legal restrictions in the excess surplus calculation must be submitted to the Assistant Commissioner of Finance prior to September 30.

**Detail of Other Restricted/Reserved Fund Balance**

**Statutory restrictions:**

|  |           |                 |             |
|--|-----------|-----------------|-------------|
| Approved unspent separate proposal                                     | \$        | <u>-</u>        |             |
| Sale/lease-back reserve  | \$        | <u>-</u>        |             |
| Capital reserve (N-1)  | \$        | <u>1</u>        |             |
| Maintenance reserve (N-2)  | \$        | <u>-</u>        |             |
| Tuition reserve (N-3)  | \$        | <u>-</u>        |             |
| Emergency reserve (N-4)  | \$        | <u>-</u>        |             |
| School Bus Advertising 50% Fuel Offset Reserve - current year (N-5)    | \$        | <u>-</u>        |             |
| School Bus Advertising 50% Fuel Offset Reserve - prior year year (N-6) | \$        | <u>-</u>        |             |
| Impact Aid General Fund Reserve (Sections 8002 and 8003) (N-7)         | \$        | <u>-</u>        |             |
| Impact Aid Capital Fund Reserve (Sections 8007 and 8008) (N-8)         | \$        | <u>-</u>        |             |
| <b>Other Restricted/Reserved Fund Balances not noted above ****</b>    | <b>\$</b> | <b><u>-</u></b> |             |
| <b>Total Other Restricted/Reserved Fund Balance</b>                    | <b>\$</b> | <b><u>1</u></b> | <b>(C4)</b> |



**REVISED**

AUDIT RECOMMENDATIONS SUMMARY  
For the Fiscal Year Ended June 30, 2019  
CITY OF PLEASANTVILLE SCHOOL DISTRICT

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

No purchases are made until a valid purchase order has been issued.

3. School Purchasing Programs

None

4. School Food Service

We recommend that appropriate action be taken to eliminate the deficit in the Food Service Fund.

5. Student Body Activities

None

6. Application for State School Aid

None

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

9. Miscellaneous

None

10. Status of Prior Year Audit Findings/Recommendations

Corrective action has been taken on the prior year findings with the exception of the finding noted above which has been repeated in the current year findings.