

**RIDGEFIELD PARK BOARD OF EDUCATION
AUDITORS' MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE
JUNE 30, 2019**

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

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Honorable President and Members
of the Board of Education
Ridgefield Park Board of Education
Ridgefield Park, 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 Park Board of Education for the fiscal year ended June 30, 2019, and have issued our report thereon dated November 26, 2019.

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 Trustees, 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.

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

Gary W. Higgins
Public School Accountant
PSA Number CS00814

Fair Lawn, New Jersey
November 26, 2019

**RIDGEFIELD PARK BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Accountant, 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 CAFR.

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
James Tevis	Interim Board Secretary	\$250,000

There is Public Employee Dishonesty with Faithful Performance coverage for all other employees in the amount of \$250,000.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges for 2016/17 school year was made. The actual costs were greater than estimated costs. The board made a proper adjustment to the billings to sending districts for the increase 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 indicated that the required signatures and certifications were obtained on the respective purchase orders and/or vouchers.

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 payroll taxes were deposited in the payroll agency account.

Salary withholdings tested were promptly remitted to the proper agencies, including health benefits withholdings due to the General Fund, if any.

**RIDGEFIELD PARK BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Financial Planning, Accounting and Reporting (Continued)

Payroll Account (Continued)

The required certification (E-CERTI) of compliance with requirements of income tax on compensation of District Administration was filed with the NJ Department of Treasury by the due date.

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

Payrolls were delivered to the Secretary of the Board who then deposited by wire transfers in separate bank accounts for net payrolls and withholdings.

The Board has implemented and maintains a personnel tracking and accounting (Position Control) system.

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.

Travel

The District has an approved Board travel policy as required by N.J.A.C. 6A:23A-6.13 and N.J.S.A. 18A:11-12. No exceptions were noted pertaining to travel expense payments tested.

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-8.2. As a result of the procedures performed no errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classifications.

Board Secretary's Records

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

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

Acknowledgment of the Board's receipt of the Board Secretary's monthly financial reports was included in the minutes.

Finding – Our audit revealed the original budget included in the District's revenue report for the Special Revenue Fund was not in agreement with the adopted budget.

Recommendation – The original budget included in the District's Special Revenue Fund revenue report be in agreement with the adopted budget.

**RIDGEFIELD PARK BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Financial Planning, Accounting and Reporting (Continued)

Board Secretary's Records (Continued)

Finding (CAFR Finding 2019-001) – Our audit indicated that the District’s cash balances in the Governmental and Food Service Funds general ledgers and monthly reports was not reconciled to the monthly bank reconciliation.

Recommendation – The cash balances in the District’s Governmental and Food Service Funds general ledgers and monthly reports be reconciled to the bank reconciliation on a monthly basis.

The Board Secretary’s and cash reports were presented monthly to the Board on a timely basis and were submitted to the executive county superintendent as prescribed by (N.J.S.A. 18A:17-9)

Board Designee – Bank Reconciliations

The Board has appointed the accountant as the designee to perform cash reconciliations.

The Board designee did perform cash reconciliations for certain District accounts (N.J.S.A. 18A:17-36). Beginning in December 2018, the District reverted back to having the Chief School Administrator certify the monthly cash report. However, this action was not recognized in the official minutes. No recommendation is warranted since the law requires the Chief School Administrator to perform these duties if the Board does not appoint someone else as the designee.

The monthly bank reconciliations were not in agreement with the records of the Board Secretary and designee that were approved in the official minutes.

Elementary and Secondary Education Act (E.S.E.A.)/as amended by the Every Student Succeeds Act (ESSA)

The E.S.E.A./ESSA 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, III and IV of the Elementary and Secondary Education Act.

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.

Other Special Federal and/or State Projects

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

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

IDEA Part B

Separate accounting records were maintained for each approved project. Grant application approvals and acceptance of grant funds were made by Board resolution.

Nonpublic State Aid

Project completion reports were finalized and transmitted to the Department of Education by the due date.

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.

T.P.A.F. Reimbursements to the State for Federal Salary Expenditures

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 90 day grant liquidation period required by the Offices of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

**RIDGEFIELD PARK BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-4 states, "Every contract for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the board of education to the lowest responsible bidder after public advertising for bids and bidding therefore, except as is provided otherwise in this chapter or specifically by any other law".

Effective July 1, 2015 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 school business administrator has been designated as the qualified purchasing agent and the Board has approved by resolution the bid threshold at \$40,000. This law regulating bidding for public school transportation contracts under NJSA 18A:39-3 is currently \$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 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 goods or service, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

The results of our examination indicated that no individual payments, contracts, or agreements were made "for the performance of any work or the furnishing or hiring of any materials or supplies," in excess of the statutory threshold 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. 18-A:18A-5.

Finding – Our audit revealed professional service contracts were not advertised in accordance with N.J.S.A. 18A:18A-5(a)1.

Recommendation – The District publish a notice stating the nature of each professional service contract, duration, service and amount of contract in its official newspaper.

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.

Finding – Our audit of purchases revealed certain purchases under Cooperative Purchasing Agreements and State Contracts that in the aggregate exceeded the bid threshold were not specifically approved by Board resolution.

Recommendation – Purchases made under Cooperative and State Contracts whose purchases exceed in the aggregate the bid threshold be awarded by Board resolution.

School Food Service

The financial transactions and statistical records of the school food service fund were reviewed. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposit.

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 meal policy is uniformly administered throughout the school system. The required verification procedures for free and reduced price applications was completed and available for review.

Time sheets were reviewed and labor costs verified. Payroll records were maintained on all School Food Services employees authorized by the board of education/board of trustees. No exceptions were noted.

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

**RIDGEFIELD PARK BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School Food Service (Continued)

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 and audited. The FSMC contract includes an operating results provision which guarantees that the food service program will return a profit of at least \$38,000. The operating results provision has been met. All vendor discounts, rebates, and credits from vendors and/or the FSMC were tracked and credited to the food service account and reconciled to supporting documentation at least annually.

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 disbursements records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service.

Net cash resources did not exceed three months average expenditures.

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

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.

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

The District has contracted with Pomptonian, Inc. to operate its school food service program.

Student Body Activities

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

All cash receipts were promptly deposited.

All cash disbursements had proper supporting documentation.

Finding – Our audit of the Athletic Expense Account indicated monthly bank reconciliations were not prepared.

Recommendation – The Athletic Expense Account be reconciled on a monthly basis.

Finding – Our audit of the Student Activity accounts revealed pre-numbered receipts were not always utilized at the Grant and Roosevelt elementary schools and the High School.

Recommendation – Pre-numbered receipts be utilized for all receipts collected at the Grant and Roosevelt elementary schools and the High School.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2018 Application for State School Aid (ASSA) for on-roll, private schools for the handicapped, related services, 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 with no exceptions. The information that was included on the workpapers was verified with no exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

The District did maintain workpapers on the prescribed State forms or their equivalent.

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

**RIDGEFIELD PARK BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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 with no exceptions.

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

Facilities and Capital Assets

The District had no SDA grant projects during the year.

The District maintained detailed capital assets financial records with a third party provider.

Finding (CAFR Finding 2019-002) – Our audit of the District’s capital assets revealed certain capital asset additions were not included in the capital assets records.

Recommendation – The District reflect all capital asset additions in the update of its capital assets records.

Testing for Lead of all Drinking Water in Education Facilities

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

The school district submitted the annual Statement of Assurance to the Department of Education, pursuant to N.J.A.C. 6A:26-12.4(g).

Suggestions to Management

The prior year outstanding checks on the District bank reconciliations be cleared of record.

**RIDGEFIELD PARK BOARD OF EDUCATION
FOOD SERVICE FUND
SCHEDULE OF MEAL COUNT ACTIVITY
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

SCHEDULE OF MEAL COUNT ACTIVITY

<u>Program</u>	<u>Meals Category</u>	<u>Meals Claimed</u>	<u>Meals Tested</u>	<u>Meals Verified</u>	<u>Difference</u>	<u>Rate</u>	<u>Under (Over) Claim</u>
National School Lunch (Regular Rate)	Paid	99,564	32,259	32,259	-	\$ 0.31	-
	Reduced	23,726	7,632	7,632	-	2.91	-
	Free	<u>75,847</u>	<u>24,936</u>	<u>24,936</u>	<u>-</u>	3.31	<u>-</u>
		<u>199,137</u>	<u>64,827</u>	<u>64,827</u>	<u>-</u>		<u>-</u>
National School Lunch	HHFKA-PB Lunch Only	<u>199,137</u>	<u>64,827</u>	<u>64,827</u>	<u>-</u>	0.06	<u>-</u>
National School Breakfast (Severe Needs)	Paid	11,145	3,389	3,389	-	0.31	-
	Reduced	3,188	1,007	1,007	-	1.84	-
	Free	<u>18,789</u>	<u>6,057</u>	<u>6,057</u>	<u>-</u>	2.14	<u>-</u>
		<u>33,122</u>	<u>10,453</u>	<u>10,453</u>	<u>-</u>		<u>-</u>

**RIDGEFIELD PARK BOARD OF EDUCATION
FOOD SERVICE ENTERPRISE FUND
CALCULATION OF NET CASH RESOURCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Net Cash Resources

Current Assets

Cash and Cash Equivalents	\$	176,274
Due from Other Governments		26,419

Current Liabilities

Less:

Accounts Payable		-
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Net Cash Resources	\$	202,693
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Adjusted Total Operating Expense:

Total Operating Expenses	\$	987,808
Less Depreciation		(14,982)

Adjusted Total Operating Expense	\$	972,826
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<u>Average Monthly Operating Expense:</u>	\$	97,283
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<u>Three Times Monthly Average:</u>	\$	291,848
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Total Net Cash Resources	\$	202,693
Three Times Monthly Average		291,848

Excess(Deficit) Cash Resources	\$	(89,155)
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**RIDGEFIELD PARK BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2018
SCHEDULE OF AUDITED ENROLLMENTS**

	2019-20 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 - 4yr																
Full Day Preschool - 3yr																
Full Day Preschool - 4yr	6		6													
Half Day Kindergarten																
Full Day Kindergarten	108.0	-	108.0	-	-	-	26.0	-	26.0	-	-	-				
One	127.0	-	127.0	-	-	-	25.0	-	25.0	-	-	-				
Two	111.0	-	111.0	-	-	-	34.0	-	34.0	-	-	-				
Three	124.0	-	124.0	-	-	-	47.0	-	47.0	-	-	-				
Four	146.0	-	146.0	-	-	-	52.0	-	52.0	-	-	-				
Five	131.0	-	131.0	-	-	-	63.0	-	63.0	-	-	-				
Six	139.0	-	139.0	-	-	-	63.0	-	63.0	-	-	-				
Seven	136.0	-	136.0	-	-	-	136.0	-	136.0	-	-	-				
Eight	138.0	-	138.0	-	-	-	138.0	-	138.0	-	-	-				
Nine	189.0	3.0	189.0	3.0	-	-	189.0	3.0	189.0	3.0	-	-				
Ten	156.0	2.0	156.0	2.0	-	-	156.0	2.0	156.0	2.0	-	-				
Eleven	201.0	3.0	201.0	3.0	-	-	201.0	3.0	201.0	3.0	-	-				
Twelve	214.0	6.0	214.0	6.0	-	-	214.0	6.0	214.0	6.0	-	-				
Post-Graduate																
Adult H.S. (15+CR.)																
Adult H.S. (1-14 CR.)																
Subtotal	1,926.0	14.0	1,926.0	14.0	-	-	1,344.0	14.0	1,344.0	14.0	-	-	-	-	-	-
Special Ed - Elementary	113.0	-	113.0	-	-	-	23.0	-	23.0	-	-	-	3.0	3.0	3.0	-
Special Ed - Middle School	71.0	-	71.0	-	-	-	15.0	-	15.0	-	-	-	-	-	-	-
Special Ed - High School	102.0	-	102.0	-	-	-	21.0	-	21.0	-	-	-	5.0	3.0	3.0	-
Subtotal	286.0	-	286.0	-	-	-	59.0	-	59.0	-	-	-	8.0	6.0	6.0	-
Co. Voc. - Regular																
Co. Voc. Ft. Post Sec.																
Totals	2,212.0	14.0	2,212.0	14.0	-	-	1,403.0	14.0	1,403.0	14.0	-	-	8.0	6.0	6.0	-
Percentage Error					0.00%	0.00%					0.00%	0.00%				0.00%

**RIDGEFIELD PARK BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2018
SCHEDULE OF AUDITED ENROLLMENTS**

	<u>Resident Low Income</u>			<u>Sample for Verification</u>			<u>Resident LEP Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on A.S.S.A. as Low Income</u>	<u>Reported on Workpapers as Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>	<u>Reported on A.S.S.A. as LEP low Income</u>	<u>Reported on Workpapers as LEP low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Test Score and Register</u>	<u>Sample Errors</u>
Half Day Preschool												
Full Day Preschool												
Half Day Kindergarten												
Full Day Kindergarten	24.0	24.0	-	2.0	2.0	-	4.0	4.0	-	2.0	2.0	-
One	52.0	52.0	-	5.0	5.0	-	9.0	9.0	-	4.0	4.0	-
Two	38.0	38.0	-	3.0	3.0	-	5.0	5.0	-	3.0	3.0	-
Three	39.0	39.0	-	3.0	3.0	-	3.0	3.0	-	2.0	2.0	-
Four	73.0	73.0	-	6.0	6.0	-	5.0	5.0	-	2.0	2.0	-
Five	48.0	48.0	-	4.0	4.0	-	2.0	2.0	-	1.0	1.0	-
Six	51.0	51.0	-	5.0	5.0	-	2.0	2.0	-	1.0	1.0	-
Seven	56.0	56.0	-	5.0	5.0	-	5.0	5.0	-	2.0	2.0	-
Eight	45.0	45.0	-	4.0	4.0	-	2.0	2.0	-	1.0	1.0	-
Nine	40.5	40.5	-	5.0	5.0	-	5.0	5.0	-	2.0	2.0	-
Ten	36.0	36.0	-	5.0	5.0	-	2.0	2.0	-	1.0	1.0	-
Eleven	47.0	47.0	-	6.0	6.0	-	3.0	3.0	-	1.0	1.0	-
Twelve	45.0	45.0	-	6.0	6.0	-	2.0	2.0	-	1.0	1.0	-
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14 CR.)												
Subtotal	<u>594.5</u>	<u>594.5</u>	<u>-</u>	<u>59.0</u>	<u>59.0</u>	<u>-</u>	<u>49.0</u>	<u>49.0</u>	<u>-</u>	<u>23.0</u>	<u>23.0</u>	<u>-</u>
Special Ed - Elementary	55.0	55.0	-	5.0	5.0	-	-	-	-	-	-	-
Special Ed - Middle	32.0	32.0	-	3.0	3.0	-	-	-	-	-	-	-
Special Ed - High	35.0	35.0	-	3.0	3.0	-	3.0	3.0	-	1.0	1.0	-
Subtotal	<u>122.0</u>	<u>122.0</u>	<u>-</u>	<u>11.0</u>	<u>11.0</u>	<u>-</u>	<u>3.0</u>	<u>3.0</u>	<u>-</u>	<u>1.0</u>	<u>1.0</u>	<u>-</u>
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Totals	<u>716.5</u>	<u>716.5</u>	<u>-</u>	<u>70.0</u>	<u>70.0</u>	<u>-</u>	<u>52.0</u>	<u>52.0</u>	<u>-</u>	<u>24.0</u>	<u>24.0</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>

	<u>Transportation</u>					
	<u>Reported on DRTRS by DOE/county</u>	<u>Reported on DRTRS by District</u>	<u>Errors</u>	<u>Tested</u>	<u>Verified</u>	<u>Errors</u>
Reg. - Public Schools, col. 1	22.0	22.0	-	8.0	8.0	-
Reg -SpEd, col. 4	25.0	25.0	-	10.0	10.0	-
Transported - Non-Public, col. 3	-	-	-	-	-	-
Special Ed Spec, col. 6	81.0	81.0	-	31.0	31.0	-
Totals	<u>128.0</u>	<u>128.0</u>	<u>-</u>	<u>49.0</u>	<u>49.0</u>	<u>-</u>
Percentage Error					<u>0.00%</u>	

**RIDGEFIELD PARK BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2018
SCHEDULE OF AUDITED ENROLLMENTS**

	<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	15.0	15.0	-	6.0	6.0	-
One	9.0	9.0	-	4.0	4.0	-
Two	6.0	6.0	-	2.0	2.0	-
Three	4.0	4.0	-	2.0	2.0	-
Four	3.0	3.0	-	1.0	1.0	-
Five	-	-	-	-	-	-
Six	3.0	3.0	-	1.0	1.0	-
Seven	3.0	3.0	-	1.0	1.0	-
Eight	1.0	1.0	-	1.0	1.0	-
Nine	3.0	3.0	-	1.0	1.0	-
Ten	4.0	4.0	-	2.0	2.0	-
Eleven	5.0	5.0	-	2.0	2.0	-
Twelve	2.0	2.0	-	1.0	1.0	-
Post-Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14 CR.)						
Subtotal	<u>58.0</u>	<u>58.0</u>	<u>0.0</u>	<u>24.0</u>	<u>24.0</u>	<u>0.0</u>
Special Ed - Elementary			0.0			0.0
Special Ed - Middle						
Special Ed - High						
Subtotal	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	<u>58.0</u>	<u>58.0</u>	<u>0.0</u>	<u>24.0</u>	<u>24.0</u>	<u>0.0</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**RIDGEFIELD PARK BOARD OF EDUCATION
CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

SECTION 1A - 1.5% Calculation of Excess Surplus

2018-2019 Total General Fund Expenditures per the CAFR	\$ 45,701,962
Decreased by:	
Assets Acquired Under Capital Leases	
On-Behalf TPAF Pension & Social Security	6,157,652
Adjusted 2018-2019 General Fund Expenditures	\$ 39,544,310
1.5% of Adjusted 2018-2019 General Fund Expenditures	\$ 593,165
Enter Greater of 1.5% of Adjusted 2018-2019 General Fund Expenditures or \$250,000	\$ 593,165
Maximum Unassigned Fund Balance	\$ 593,165

SECTION 2

Total General Fund - Fund Balance at June 30, 2019	\$ 5,503,921
Decreased by:	
Restricted - Capital Reserve	\$ 2,052,573
Restricted - Maintenance Reserve	700,000
Committed - Year End Encumbrances	27,388
Assigned - Designated for Subsequent Year's Expenditures	2,000,000
Assigned - Year End Encumbrances	130,795
	4,910,756
Total Unassigned Fund Balance	\$ 593,165

**RIDGEFIELD PARK BOARD OF EDUCATION
RECOMMENDATIONS**

I. Administrative Practice and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

It is recommended that:

1. The original budget included in the District's Special Revenue Fund revenue report be in agreement with the adopted budget.
- * 2. The cash balances in the District's Governmental and Food Service Funds general ledgers and monthly reports be reconciled to the bank reconciliation on a monthly basis.

III. School Purchasing Program

It is recommended that

1. Purchases made under Cooperative Agreements and State Contracts whose purchases exceed in the aggregate the bid threshold be awarded by Board resolution.
2. The District publish a notice stating the nature of each professional service contract, duration, service and amount of contract in its official newspaper.

IV. School Food Service Program

There are none.

V. Student Body Activities

It is recommended that

1. The Athletic Expense Account be reconciled on a monthly basis.
2. Pre-numbered receipts be utilized for all receipts collected at the Grant and Roosevelt elementary schools and the High School.

VI. Application for State School

There are none.

VII. Pupil Transportation

There are none.

VIII. Facilities and Capital Assets

It is recommended that the District reflect all capital asset additions in the update of its capital assets records.

IX. Miscellaneous

There are none.

X. Status of Prior Years' Audit Findings/Recommendations

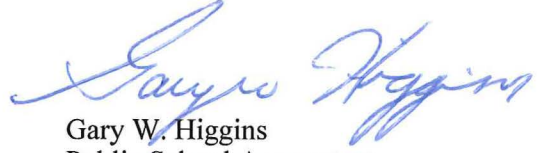
A review was performed on all prior years' recommendation and corrective action was taken on all, except those denoted with an asterisk (*).

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



Gary W. Higgins
Public School Accountant
Certified Public Accountant