

**RIDGEWOOD BOARD OF EDUCATION  
AUDITOR'S MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS -  
FINANCIAL, COMPLIANCE AND PERFORMANCE  
JUNE 30, 2019**

**RIDGEWOOD BOARD OF EDUCATION  
TABLE OF CONTENTS**

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

	<u>Page No.</u>
Auditor's Management Report	1
Scope of Audit	2
Administrative Practices and Procedures	2
Financial Planning, Accounting and Reporting	2-4
School Purchasing Programs	4-5
School Food Service	5
Infant/Toddler Development Fund	6
One to One Initiative	6
Community School	6
Student Body Activities	6
Application for State School Aid	7
Pupil Transportation	7
Facilities and Capital Assets	7
Number of Meals Served and (Over)/Underclaim – Not Applicable	8
Schedule of Net Cash Resources – Not Applicable	8
Application for State School Aid	9-11
Calculation of Excess Surplus	12
Recommendations	13
Acknowledgment	14



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## AUDITOR'S MANAGEMENT REPORT

Honorable President and Members  
of the Board of Education  
Ridgewood Board of Education  
Ridgewood, 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 Ridgewood Board of Education as of and for the fiscal year ended June 30, 2019, and have issued our report thereon dated December 11, 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, management, 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  
Certified Public Accountants  
Public School Accountants

Gary W. Higgins  
Public School Accountant  
PSA Number CS00814

Fair Lawn, New Jersey  
December 11, 2019

**RIDGEWOOD 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 Treasurer of School Monies, 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 Exhibit J-20, Insurance Schedule contained in the district's Comprehensive Annual Financial Report (the "CAFR").

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Antoinette Kelly	School Business Administrator/Board Secretary	\$500,000
Mr. Angelo DeSimone	Treasurer of School Monies	\$500,000

There is a blanket dishonesty bond covering all other employees, including faithful performance for elected officials, in the amount of \$100,000 per loss.

**Financial Planning, Accounting and Reporting**

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made.

Examination of Claims

An examination of claims paid during the period under review did not indicate any material discrepancies with respect to signatures and certifications.

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 tested were certified by the President of the Board, the Board Secretary/School Business Administrator and the Superintendent.

Salary withholdings were remitted to the proper agencies, including health benefit withholdings due to the General Fund.

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

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.

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

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

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 reserves for 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 specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.3.

Travel

The District had 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 expenses tested.

Board Secretary's Records

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

The prescribed contractual order system was followed.

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

The Board Secretary's and Treasurer's reports were presented monthly to the board and were submitted to the executive county superintendent as prescribed (N.J.S.A. 18A:17-9 and 18A:17-36).

Treasurer's Records

The Treasurer did perform cash reconciliations for all District bank accounts.

All cash receipts were promptly deposited.

The Treasurer's records were in agreement with the Board Secretary.

Unemployment Compensation Insurance Trust Fund

The Board has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Fund. The financial transactions of this fund are reported in the Fiduciary Fund.

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

The E.S.E.A. 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 Title I, II and III of the Elementary and Secondary Education Act, as amended.

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

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

I.D.E.A. Part B

Separate accounting records were maintained for each approved project.

Grant application approvals and acceptance of grant funds were made by Board resolution.

Other Special Federal and/or State Projects

The District's Special Projects were approved as listed on Exhibits K-3 and K-4 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.

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. 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 Offices of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

Nonpublic State Aid

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

**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 and thereafter the bid thresholds in accordance with N.J.S.A. 18A:18A-3 and 18A:39-3 are \$40,000 (with a Qualified Purchasing Agent) and \$29,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school transportation contracts under N.J.S.A. 18A:39-3 is currently \$19,000. The School Business Administrator/Board Secretary is a Qualified Purchasing Agent and the bid threshold has been approved by resolution at \$40,000.

The 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 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.

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

**School Purchasing Programs (Continued)**

**Contracts and Agreements Requiring Advertisement for Bids (Continued)**

The results of our examination did indicate that 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. 18A:18A-4, as amended.

**Finding (CAFR Finding 2019-001)** – Our audit of purchases and procedures related to compliance with national cooperative purchasing agreements revealed the following:

- A contract was awarded for construction services through a national cooperative vendor.
- A cost savings analysis was not prepared for a contract in excess of the bid threshold.
- Additional quotes were not obtained for purchases in excess of the quote threshold.

**Recommendation** – Purchases made under national cooperative purchasing agreements be in accordance with State procurement guidelines.

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

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 that purchases were made through the use of state contracts.

**School Food Service**

The District did not participate in the National School Lunch program.

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

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 \$200,000 profit to the District. The operating results provision has been met.

**Finding** – Sales reported per the food service management company's operating statement exceeded sales per the District records.

**Recommendation** – Food service management company's sales records be reconciled with the District's sales records on a monthly basis.

Cash receipts and bank records were reviewed for timely deposits.

Expenses 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 expenses for program related goods and services. The appropriate revenue and expense 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.

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

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

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

**Infant/Toddler Development Fund**

The financial transactions of the Infant/Toddler Development Fund was maintained as an Enterprise Fund. The financial accounts and records were reviewed on a test-check basis.

**One to One Initiative**

The financial transactions of the One to One Initiative Program were maintained as an Enterprise Fund. The financial accounts and records were reviewed on a test-check basis.

Cash receipt records and bank records were reviewed for timely deposits and proper fee charges.

Cash disbursement records had supporting documentation and reflected program related expenses.

**Community School**

The Financial transactions of the Community School program were maintained in the General Fund. The financial accounts and records were reviewed on a test-check basis.

**Student Body Activities**

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

Cash receipts and cash disbursements records were maintained in fair condition.

All cash disbursements had proper supporting documentation.

**Finding** – Our audit of the various student activity accounts revealed the following:

Hawes and Sommerville Elementary Schools, George Washington Middle School, Athletic Account

- Bank reconciliations included deposits in transit and outstanding checks which need to be reviewed and cleared of record.

Orchard Elementary School and Ridgewood High School

- Voucher approval requests were not approved.

Willard Elementary School, George Washington Middle School

- Certain deposits were not made in a timely manner.

Travell Elementary School, Ridgewood High School

- Supporting vendor invoices were not available to support certain paid claims.

Travell Elementary School

- Pre-numbered receipts were not issued.
- Disbursements request forms were not utilized to support paid claims.

**Recommendation** – Continued efforts be made in the student body activity accounts to properly record and account for all related transactions.



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

**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 disabled, on-roll low-income and Limited English Proficient. 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 immaterial exceptions. The information on the District workpapers was verified with immaterial exceptions noted. 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.

**Pupil Transportation**

Our audit procedures included a test of on roll status reported in the 2017-2018 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary with no 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 testing, the District did comply 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**

Our procedures included a review of the 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.

Capital assets records were properly maintained.

**RIDGEWOOD 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**

**NOT APPLICABLE**

**FOOD SERVICE FUND  
SCHEDULE OF NET CASH RESOURCES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOT APPLICABLE**

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

	2018 - 2019 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 Verifi- cation	Sample Verified	Sample Errors	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared					
Full Day Pre-School 3yr				-	-	-											
Full Day Pre-School 4yr	29		29		-	-	29		29								
Full Day Kindergarten	343		343		-	-	60		60								
One	373		373		-	-	72		72								
Two	332		332		-	-	47		47								
Three	374		374		-	-	58		58								
Four	380		380		-	-	62		62								
Five	364		364		-	-	58		58								
Six	399		399		-	-	217		217								
Seven	395		395		-	-	217		217								
Eight	420		420		-	-	218		218								
Nine	401		401		-	-	401		401								
Ten	372		372		-	-	372		372								
Eleven	385		385		-	-	385		385								
Twelve	392	1	392	1	-	-	392		392								
Post Grad	-		2	1	(2)	(1)	2		2								
Adult School (15+cr)	-		-		-	-	-		-								
Subtotal	4,959	1	4,961	2	(2)	(1)	2,590	-	2,590	-	-	-	-	-	-	-	-
Sp. Ed. - Elementary	315		316		(1)	-	12		12				14	15	15	-	
Sp. Ed. - Middle School	184		184		-	-	7		7				17	17	17	-	
Sp. Ed. - High School	218	1	216		2	1	8		8				24	15	15	-	
Subtotal	717	1	716		1	1	27	-	27	-	-	-	55	47	47	-	
Totals	5,676	2	5,677	2	(1)	-	2,617	-	2,617	-	-	-	55	47	47	-	
Percentage Error					<u>-0.02%</u>	<u>0.00%</u>					<u>0.00%</u>					<u>0.00%</u>	

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

	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	Verified to Test Score and Register	Errors
Full Day Kindergarten	3.0	3.0	-	1.0	-	1.0	-	-	-	-	-	-
One	2.0	2.0	-	1.0	1.0	-	2.0	2.0	-	1.0	1.0	-
Two	3.0	3.0	-	1.0	1.0	-	-	-	-	-	-	-
Three	5.0	5.0	-	1.0	1.0	-	2.0	2.0	-	1.0	1.0	-
Four	5.0	5.0	-	1.0	1.0	-	1.0	1.0	-	1.0	1.0	-
Five	3.0	3.0	-	1.0	1.0	-	-	-	-	-	-	-
Six	3.0	3.0	-	1.0	1.0	-	1.0	1.0	-	1.0	1.0	-
Seven	7.0	7.0	-	1.0	1.0	-	-	-	-	-	-	-
Eight	6.0	6.0	-	2.0	2.0	-	1.0	1.0	-	1.0	1.0	-
Nine	9.0	9.0	-	2.0	2.0	-	1.0	1.0	-	1.0	1.0	-
Ten	3.0	3.0	-	1.0	1.0	-	-	-	-	-	-	-
Eleven	3.0	3.0	-	1.0	1.0	-	1.0	1.0	-	1.0	1.0	-
Twelve	6.0	6.0	-	1.0	1.0	-	-	-	-	-	-	-
Adult School (15+ credits)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	58.0	58.0	-	15.0	14.0	1.0	9.0	9.0	-	7.0	7.0	-
Special Ed. - Elementary	14.0	14.0	-	3.0	3.0	-	3.0	3.0	-	3.0	3.0	-
Special Ed. - Middle	7.0	7.0	-	2.0	2.0	-	1.0	1.0	-	1.0	1.0	-
Special Ed. - High	16.0	16.0	-	4.0	4.0	-	-	-	-	-	-	-
Subtotal	37.0	37.0	-	9.0	9.0	-	4.0	4.0	-	4.0	4.0	-
Co.Voc. -Regular												
Co.Voc. Ft. Post Sec.												
Totals	95.0	95.0	-	24.0	23.0	1.0	13.0	13.0	-	11.0	11.0	-
Percentage Error			<u>0.00%</u>			<u>4.17%</u>						<u>0.00%</u>

	Transportation					
	Reported on DRTRS by BOE	Reported on DRTRS by District	Errors(1)	Tested	Verified	Errors
Regular Public Students	390.0	390.0	-	15.0	15.0	-
Transported Non-Public Students	98.0	98.0	-	4.0	4.0	-
Regular Special Education (w/o needs)	159.0	159.0	-	6.0	6.0	-
Special Ed Students (w/special needs or out of district)	67.0	67.0	-	3.0	3.0	-
	714.0	714.0	-	28.0	28.0	-
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

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

	Resident LEP Not Low Income			Sample for Verification		
	Reported on ASSA as LEP Not low Income	Reported on Workpapers as LEP Not low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
				-		
Full Day Kindergarten	13.0	13.0	-	3.0	3.0	-
One	15.0	15.0	-	3.0	3.0	-
Two	16.0	16.0	-	4.0	4.0	-
Three	7.0	7.0	-	2.0	2.0	-
Four	7.0	7.0	-	2.0	2.0	-
Five	6.0	6.0	-	1.0	1.0	-
Six	8.0	8.0	-	2.0	2.0	-
Seven	6.0	6.0	-	1.0	1.0	-
Eight	5.0	5.0	-	1.0	1.0	-
Nine	2.0	2.0	-	1.0	1.0	-
Ten	7.0	7.0	-	2.0	2.0	-
Eleven	2.0	2.0	-	1.0	1.0	-
Twelve	5.0	5.0	-	1.0	1.0	-
Adult School (15+ credits)	-	-	-	-	-	-
<b>Subtotal</b>	<b>99.0</b>	<b>99.0</b>	<b>-</b>	<b>24.0</b>	<b>24.0</b>	<b>-</b>
Special Ed. - Elementary	3.0	5.0	(2.0)	1.0	1.0	-
Special Ed. - Middle	2.0	2.0	-	1.0	1.0	-
Special Ed. - High	-	-	-	-	-	-
<b>Subtotal</b>	<b>5.0</b>	<b>7.0</b>	<b>(2.0)</b>	<b>2.0</b>	<b>2.0</b>	<b>-</b>
Co. Voc. -Regular						
Co. Voc. Ft. Post Sec.						
<b>Totals</b>	<b>104.0</b>	<b>106.0</b>	<b>(2.0)</b>	<b>26.0</b>	<b>26.0</b>	<b>-</b>
Percentage Error			<u>-1.92%</u>			<u>0.00%</u>

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

**SECTION 1A - Two Percent (2%) - Calculation of Excess surplus**

2018-2019 Total General Fund Expenditures per the CAFR	\$ 118,861,418
Decreased by:	
On-Behalf TPAF Pension & Social Security	<u>(16,352,910)</u>
 Adjusted 2018-2019 General Fund Expenditures	 <u>\$ 102,508,508</u>
 2% of Adjusted 2018-2019 General Fund Expenditures	 <u>\$ 2,050,170</u>
 Enter Greater of 2% of Adjusted 2018-2019 General Fund Expenditures or \$250,000	 \$ 2,050,170
Increased by:	
Allowable Adjustments	<u>188,586</u>
 Maximum Unassigned Fund Balance	 <u>\$ 2,238,756</u>

**SECTION 2**

Total General Fund - Fund Balance at June 30, 2019	\$ 8,059,397
Decreased by:	
Reserved Excess Surplus - Designated for Subsequent Year's Expenditures	\$ 750,000
Capital Reserve	1,478,509
Capital Reserve - Designated for Subsequent Year's Expenditures	1,300,000
Maintenance Reserve	415,548
Emergency Reserve	300,000
Emergency Reserve - Designated for Subsequent Year's Expenditures	300,000
Year End Encumbrances	319,584
Designated for Subsequent Year's Expenditures	<u>257,000</u>
	<u>5,120,641</u>
 Total Unassigned Fund Balance	 <u>\$ 2,938,756</u>

**SECTION 3**

Restricted Fund Balance - Reserved Excess Surplus	\$ <u>700,000</u>
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**Recapitulation of Excess Surplus as of June 30, 2019**

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures	\$ 750,000
Reserved Excess Surplus	<u>700,000</u>
	<u>\$ 1,450,000</u>

**Detail of Allowable Adjustments**

Extraordinary Aid	\$ 139,866
Nonpublic Transportation Aid	<u>48,720</u>
	<u>\$ 188,586</u>

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

**RECOMMENDATIONS**

I. Administration Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

There are none.

III. School Purchasing Program

It is recommended that purchases made under national cooperative purchasing agreements be in accordance with State procurement guidelines.

IV. School Food Service

It is recommended that the food service management company's sales records be reconciled with the District's sales records on a monthly basis.

V. Infant/Toddler Development Fund

There are none.

VI. One to One Initiative

There are none.

VII. Community School Program

There are none.

VIII. Student Body Activities

\* It is recommended that continued efforts be made in the student body activity accounts to properly record and account for all related transactions.

IX. Application for State School Aid

There are none.

X. Pupil Transportation

There are none.

XI. Facilities and Capital Assets

There are none.

XII. Status of Prior Years' Audit Findings/Recommendations

A review was performed on the prior year's recommendations and corrective action was taken on all except those denoted with an asterisk.

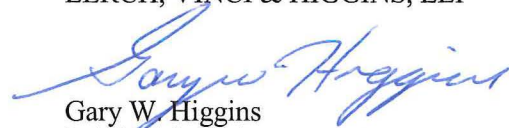
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FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**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