

**RIDGEFIELD PARK BOARD OF EDUCATION
AUDITORS' MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE
JUNE 30, 2022**

**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
712 Lincoln Avenue
Ridgefield Park, New Jersey 07660

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 as of and for the fiscal year ended June 30, 2022, and have issued our report thereon dated February 13, 2023.

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 & BLISS, LLP
Certified Public Accountants
Public School Accountants

Gary J. Vinci
Public School Accountant
PSA Number CS00829

Fair Lawn, New Jersey
February 13, 2023

**RIDGEFIELD PARK BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 ACFR.

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Carrie Grapstein	Board Secretary/School Business Administrator	\$250,000

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

P.L. 2020, c44

Our audit procedures included an inquiry and subsequent review of health benefit data required per N.J.S.A. 18A:16-13.3 (Chapter 44) submitted for the year of audit. The Chapter 44 summary report was reviewed for reasonableness and timeliness.

The data submitted did include all health benefit plans offered by the school district.

The school district data certification was completed by the chief school administrator. The school district Chapter 44 data was submitted timely.

Tuition Charges

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

**RIDGEFIELD PARK BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Financial Planning, Accounting and Reporting (Continued)

Payroll Account (Continued)

The District completed and filed the required Certification of Compliance with Federal and State Law respecting the reporting of compensation for certain employees.

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

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

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.

Finding 2022-1 – Our audit of year end liabilities indicated in certain open purchase orders were not properly classified as accounts payable and encumbrances. In one situation, the purchase order balance should have been cancelled. Additionally, unrecorded liabilities existed at year end.

Recommendation – Procedures be reviewed and revised to ensure open purchase orders are reviewed at year end for accuracy, appropriateness and proper classification as accounts payable or encumbrances. Additionally, all liabilities be recorded at year end.

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, a transaction error rate of 0.00% percent was 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.

Finding – Certain budget appropriations were overexpended at June 30, 2022. This is a result of audit adjustments; thus a recommendation is not warranted.

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.

The Board Secretary's and the Treasurer's 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 monthly bank reconciliations were in agreement with the records of the Board Secretary and designee that were approved in the official minutes.

**RIDGEFIELD PARK BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Financial Planning, Accounting and Reporting (Continued)

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 ACFR. This section of the ACFR 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 ACFR.

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.

The amount of the expenditure charged to the current year's Final Reports 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.

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 \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (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 \$44,000. This law regulating bidding for public school transportation contracts under NJSA 18A:39-3 is currently \$20,200.

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 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.

**RIDGEFIELD PARK BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School Purchasing Programs (Continued)

Contracts and Agreements Requiring Advertisement for Bids (Continued)

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

Finding 2022-2 – Our audit revealed that contracts awarded through a national cooperative purchasing agreements were not always supported by unit price documentation to determine if the amount invoices was accurate.

Recommendation – Supporting documentation (i.e. unit price amounts) be made available for audit for all cooperative purchasing agreements.

School Food Service

Public Health Emergency

In accordance with the Governor's Declaration of Emergency pertaining to the public health emergency all Public Schools were ordered to close effective as of March 18, 2020 for an undetermined period to limit the spread of the virus. As a result, School Food Authorities (SFA) were required to institute alternate procedures to provide meals to eligible students during the period of school closures. Governor Murphy's emergency declaration ended June 4, 2021; however, the United States Department of Agriculture's federal waiver continued through June 30, 2022. Food Service Agencies operated under this federal waiver.

As a result, School Food Authorities (SFA's) were required to provide meals in accordance with the regulations governing the National School Nutrition Seamless Summer Option (SSO) or the National School Lunch Program utilizing standard counting and claiming practices.

SFAs were authorized to solicit and award emergency noncompetitive procurements and contracts with Food Service Management Companies in accordance with 2 CFR 200.320 and N.J.S.A. 18A:18A-7. The SFAs were also authorized to submit contract modifications to their existing Cost Reimbursable or Fixed Price contracts as necessary to ensure the feeding of all children throughout the age of 18, as well as persons over 18 with disabilities as defined in the regulations.

SFAs were notified of the requirement to maintain and report separate meal count records and financial records of all applicable costs incurred in providing meals to all free and reduced price meal eligible students during the emergency.

The financial transactions and records of the school food service fund were reviewed. The financial accounts, meal count records were reviewed on a test-check basis. Cash receipts and bank records were reviewed for timely deposit.

The district utilizes a food service management company (FSMC) and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34 and 19-1 through 19-4.1. Provisions of the FSMC Cost Reimbursable Fixed Price or non-Competitive Emergency Procurement contract/addendum were reviewed and audited. The FSMC contract includes an operating results provision with no guarantee. All vendor discounts, rebates, and credits from vendors and/or the FSMC were traced 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 and 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.

The SFA recorded and maintained separate supporting documentation for additional costs (food, supplies, transportation, etc.) applicable to the implementation of the COVID-19 meal service under SSA or SFSP program requirements.

The FSMC did apply for and receive a loan in accordance with the Payroll Protection Plan and did use the funds to pay for costs applicable to the Food Service Programs. The PPP loan was subsequently forgiven and the FSMC did refund or credit the applicable amounts to the SFA.

Net cash resources did exceed three month average expenditures.

**RIDGEFIELD PARK BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School Food Service (Continued)

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 certified in a timely manner.

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served was compared to the number of valid applications/or to the list of directly certified students on file, times the number of operating days, on a school-by-school basis. The free and reduced price meal policy was reviewed for uniform administration throughout the school system. The required verification procedures for free and reduced price application were completed and available for review.

USDA Food Distribution Program (food and/or commodities) were received and a single inventory was maintained on a first-in, first-out basis. No exceptions were noted.

The Statement of Revenues, Expenses, and Changes in the Fund Net Assets (ACFR 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 of the ACFR.

Finding 2022-3 – Our audit of the Food Service Fund indicated net cash resources exceeded the maximum amount permitted by the New Jersey State Department of Education .

Recommendation – Continued efforts be made to ensure that the year end net cash resources do not exceed three months average expenditures.

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.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2021 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 immaterial exceptions. The information that was included on the workpapers was verified with immaterial exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

The District did maintain 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 2021-2022 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.

**RIDGEFIELD PARK BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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.

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

- Prior year outstanding checks and reconciling items listed on the Net Payroll, High School Activities and Athletic accounts 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, 2022**

<u>Program</u>	<u>Meals Category</u>	<u>Meals Claimed</u>	<u>Meals Tested</u>	<u>Meals Verified</u>	<u>Difference</u>
National School Lunch (Regular Rate)					
	Free	<u>238,134</u>	<u>102,043</u>	<u>102,043</u>	<u>-</u>
		<u>238,134</u>	<u>102,043</u>	<u>102,043</u>	<u>-</u>
National School Breakfast (Regular Rate)					
	Free	<u>25,941</u>	<u>11,386</u>	<u>11,386</u>	<u>-</u>
		<u>25,941</u>	<u>11,386</u>	<u>11,386</u>	<u>-</u>

**RIDGEFIELD PARK BOARD OF EDUCATION
FOOD SERVICE ENTERPRISE FUND
CALCULATION OF NET CASH RESOURCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Net Cash Resources

Current Assets

Cash and Cash Equivalents	\$	514,525
Due from Other Governments		139,160
Accounts Receivable		326
		654,011

Current Liabilities

Less:		
Accounts Payable		(80,843)

Net Cash Resources	\$	573,168
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Adjusted Total Operating Expense:

Total Operating Expenses	\$	1,072,124
Less Depreciation		(12,828)
		1,059,296
Adjusted Total Operating Expense	\$	1,059,296

<u>Average Monthly Operating Expense:</u>	\$	105,930
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<u>Three Times Monthly Average:</u>	\$	317,789
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Total Net Cash Resources	\$	573,168
Three Times Monthly Average		317,789
		255,379
Excess Cash Resources	\$	255,379

**RIDGEFIELD PARK BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2021
SCHEDULE OF AUDITED ENROLLMENTS**

	2022-23 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 - 3yr	2		2					2		2						
Half Day Preschool - 4yr	7		7					7		7						
Full Day Preschool - 3yr																
Full Day Preschool - 4yr																
Half Day Kindergarten																
Full Day Kindergarten	81.0		81.0					29.0		30.0		(1)				
One	99.0		99.0					38.0		38.0						
Two	102.0		102.0					23.0		23.0						
Three	106.0		106.0					24.0		24.0						
Four	119.0		119.0					46.0		46.0						
Five	103.0		103.0					36.0		36.0						
Six	120.0		120.0					44.0		44.0						
Seven	135.0		135.0					135.0		134.0		1				
Eight	123.0		123.0					123.0		123.0						
Nine	186.0	1.0	186.0	1.0				186.0	1.0	181.0	1.0	5				
Ten	192.0	1.0	192.0	1.0				192.0	1.0	192.0	1.0					
Eleven	197.0	1.0	197.0	1.0				197.0	1.0	197.0		1				
Twelve	198.0		198.0					198.0		199.0		(1)				
Subtotal	1,770.0	3.0	1,770.0	3.0	-	-	1,280.0	3.0	1,276.0	2.0	4.0	1.0	-	-	-	-
Special Ed - Elementary	125.0	-	125.0	-	-	-	23.0	-	23.0	-	-	-	3.0	3.0	3.0	-
Special Ed - Middle School	68.0	-	68.0	-	-	-	13.0	-	13.0	-	-	-	4.0	3.0	3.0	-
Special Ed - High School	124.0	5.0	124.0	5.0	-	-	24.0	-	24.0	-	-	-	8.0	7.0	7.0	-
Subtotal	317.0	5.0	317.0	5.0	-	-	60.0	-	60.0	-	-	-	15.0	13.0	13.0	-
Totals	2,087.0	8.0	2,087.0	8.0	-	-	1,340.0	3.0	1,336.0	2.0	4.0	1.0	15.0	13.0	13.0	-
Percentage Error					0.00%	0.00%					0.30%	0.00%				0.00%

**RIDGEFIELD PARK BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2021
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 A.S.S.A. as LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Preschool - 3yr												
Half Day Preschool - 4yr												
Full Day Preschool - 3yr												
Full Day Preschool - 4yr												
Half Day Kindergarten												
Full Day Kindergarten	31.0	31.0		3.0	3.0		3.0	3.0		2.0	2.0	
One	36.0	35.0	1.0	3.0	3.0		4.0	4.0		3.0	3.0	
Two	30.0	30.0		3.0	3.0		6.0	6.0		5.0	5.0	
Three	53.0	53.0		5.0	5.0		6.0	6.0		4.0	4.0	
Four	48.0	48.0		4.0	4.0		3.0	3.0		2.0	2.0	
Five	42.0	42.0		4.0	4.0		1.0	1.0		1.0	1.0	
Six	34.0	34.0		3.0	3.0		3.0	3.0		2.0	2.0	
Seven	64.0	64.0		6.0	6.0		2.0	2.0		2.0	2.0	
Eight	43.0	43.0		4.0	4.0		5.0	5.0		4.0	3.0	1.0
Nine	50.0	50.0		5.0	5.0		6.0	5.0	1.0	4.0	4.0	
Ten	49.0	49.0		4.0	4.0		6.0	6.0		4.0	3.0	1.0
Eleven	42.0	42.0		4.0	4.0		4.0	4.0		3.0	3.0	
Twelve	54.0	54.0		5.0	5.0		6.0	6.0		5.0	5.0	
Subtotal	576.0	575.0	1.0	53.0	53.0	-	55.0	54.0	1.0	41.0	39.0	2.0
Special Ed - Elementary	56.0	56.0	-	5.0	4.0	1.0	2.0	2.0	-	2.0	2.0	-
Special Ed - Middle	43.0	43.0	-	4.0	4.0	-	1.0	1.0	-	1.0	1.0	-
Special Ed - High	53.5	56.0	(2.5)	5.0	5.0	-	2.0	2.0	-	2.0	2.0	-
Subtotal	152.5	155.0	(2.5)	14.0	13.0	1.0	5.0	5.0	-	5.0	5.0	-
Totals	728.5	730.0	(1.5)	67.0	66.0	1.0	60.0	59.0	1.0	46.0	44.0	2.0
Percentage Error			-0.21%			1.49%			1.67%			4.35%

	Transportation					
	Reported on DRTRS by DOE/county	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg - Public Schools, col. 1	25.0	25.0	-	11.0	11.0	-
Reg -SpEd, col. 4	9.0	9.0	-	4.0	3.0	1.0
Transported - Non-Public, col. 3	-	-	-	-	-	-
Special Ed Spec, col. 6	81.0	81.0	-	34.0	33.0	1.0
Totals	115.0	115.0	-	49.0	47.0	2.0
Percentage Error			0.00%			4.08%

**RIDGEFIELD PARK BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2021
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 Kindegarten						
Full Day Kindergarten	1.0	1.0	-	1.0	1.0	-
One	3.0	3.0	-	2.0	2.0	-
Two	2.0	2.0	-	2.0	2.0	-
Three	1.0	1.0	-	1.0	1.0	-
Four	2.0	2.0	-	2.0	2.0	-
Five	-	-	-	-	-	-
Six	5.0	5.0	-	4.0	4.0	-
Seven	2.0	2.0	-	2.0	2.0	-
Eight	1.0	1.0	-	1.0	1.0	-
Nine	4.0	5.0	(1.0)	3.0	3.0	-
Ten	7.0	7.0	-	6.0	6.0	-
Eleven	7.0	7.0	-	6.0	6.0	-
Twelve	2.0	2.0	-	2.0	2.0	-
Subtotal	<u>37.0</u>	<u>38.0</u>	<u>(1.0)</u>	<u>32.0</u>	<u>32.0</u>	<u>-</u>
Special Ed - Elementary	2.0	2.0	-	2.0	2.0	-
Special Ed - Middle	-	-	-	-	-	-
Special Ed - High	-	-	-	-	-	-
Subtotal	<u>2.0</u>	<u>2.0</u>	<u>-</u>	<u>2.0</u>	<u>2.0</u>	<u>-</u>
Totals	<u>39.0</u>	<u>40.0</u>	<u>(1.0)</u>	<u>34.0</u>	<u>34.0</u>	<u>0.0</u>
Percentage Error			<u>-2.56%</u>			<u>0.00%</u>

**RIDGEFIELD PARK BOARD OF EDUCATION
CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

2021-2022 Total General Fund Expenditures (Budgetary Basis)		\$ 54,233,491
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	\$ 652,608	
Transfer from Capital Reserve to Capital Projects Fund	<u>4,000,000</u>	
		<u>4,652,608</u>
		58,886,099
Decreased by:		
On-Behalf TPAF Pension & Social Security		<u>10,067,612</u>
Adjusted 2021-2022 General Fund Expenditures		<u>\$ 48,818,487</u>
1.5% of Adjusted 2021-2022 General Fund Expenditures		<u>\$ 732,277</u>
Enter Greater of 1.5% of Adjusted 2021-2022 General Fund Expenditures or \$250,000		\$ 732,277
Increased by:		
Allowable Adjustments		
Extraordinary Aid		<u>198,443</u>
Maximum Unassigned Fund Balance		<u>\$ 930,720</u>
Total General Fund - Fund Balance at June 30, 2022		\$ 8,003,110
Decreased by:		
Restricted - Capital Reserve	\$ 4,865,965	
Restricted - Maintenance Reserve	1,494,922	
Committed - Year End Encumbrances	564,926	
Assigned - Year End Encumbrances	<u>146,577</u>	
		<u>7,072,390</u>
Total Unassigned Fund Balance		<u>\$ 930,720</u>
Excess Surplus		<u>\$ -</u>

**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. Procedures be reviewed and revised to ensure open purchase orders are reviewed at year end for accuracy, appropriateness and proper classification as accounts payable or encumbrances. Additionally, all liabilities be recorded at year end.

III. School Purchasing Program

2. It is recommended that supporting documentation (i.e. unit price amounts) be made available for audit for all cooperative purchasing agreements.

IV. School Food Service Program

3. It is recommended that continued efforts be made to ensure that the year end net cash resources do not exceed three months average expenditures.

V. Student Body Activities

There are none.

VI. Application for State School

There are none.

VII. Pupil Transportation

There are none.

VIII. Facilities and Capital Assets

There are none.

IX. Miscellaneous

There are none.

X. Status of Prior Years' Audit Findings/Recommendations

A review was performed on the prior years' recommendation and corrective action was taken on all.

ACKNOWLEDGEMENT

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