RIDGEWOOD BOARD OF EDUCATION
AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE
JUNE 30, 2025

RIDGEWOOD BOARD OF EDUCATION
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LERCH, VINCI & BLISS, LLP
CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
PAUL J. LERCH, CPA, RMA, PSA
JULIUS B. CONSONI, CPA, PSA
ANDREW D. PARENTE, CPA, RMA, PSA
ELIZABETH A. SHICK, CPA, RMA, PSA
ROBERT W. HAAG, CPA, RMA, PSA

DEBRA GOLLE, CPA
MARK SACO, CPA
ROBERT LERCH, CPA, PSA
CHRISTOPHER M. VINCI, CPA, PSA
CHRISTINA CUIFFO, CPA, PSA
JOHN CUIFFO, CPA, PSA

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, 2025, and have issued our report thereon dated January 15, 2026.

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 & BLISS, LLP
Certified Public Accountants
Public School Accountants

Dieter P. Lerch
Public School Accountant
PSA Number CS000756

Fair Lawn, New Jersey
January 15, 2026

17-17 ROUTE 208 FAIR LAWN, NJ 07410 • TELEPHONE (201) 791-7100 • FACIMILE (201) 791-3035
WWW.LVBCPA.COM

RIDGEWOOD BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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 Annual Comprehensive Financial Report (the "ACFR").

Official Bonds

Name	Position	Amount
Mr. Richard Matthews	School Business Administrator/Board Secretary	$500,000
Mr. Angelo DeSimone	Treasurer of School Monies	$500,000

There is public employee dishonesty coverage on all other employees, including faithful performance for elected officials, in the amount of $500,000.

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.

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.

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.

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. No exceptions were noted.

> **Finding 2025-01 –** Our audit of year end accounts payable and encumbrances payable revealed that certain purchase orders were misclassified at year end in the Capital Project Fund.
>
> **Recommendation –** Internal controls be enhanced to ensure that purchase orders are reviewed and properly classified as accounts payable and encumbrances payable at year end in the Capital Project Fund.

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 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 expenses tested.

Board Secretary's Records

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

> **Finding 2025-02 (ACFR Findings 2025-001 and 2025-002)** – Our audit revealed that the Monthly Board Secretary and Treasurer's reports were not completed and submitted to the Board on a timely basis.
>
> **Recommendation** - The Board Secretary and Treasurer's reports be submitted to the Board for approval on a timely basis.

Financial Planning, Accounting and Reporting (Continued)

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

The Board has adopted the direct reimbursement method. The financial transactions of this fund are reported in the General 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 ACFR. This section of the ACFR documents the financial position pertaining to projects under Title I, II and III of the Elementary and Secondary Education Act, as amended.

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 ACFR.

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 ACFR. This section of the ACFR documents the financial position pertaining to the aforementioned special projects.

Financial Planning, Accounting and Reporting (Continued)

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".

The bid thresholds in accordance with N.J.S.A. 18A:18A-3 and 18A:39-3 are $44,000 (with a Qualified Purchasing Agent) and $32,000 (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 $22,400. The School Business Administrator/Board Secretary is a Qualified Purchasing Agent and the bid threshold has been approved by resolution at $44,000.

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.

The results of our examination did not 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.

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 Purchasing Programs (Continued)

Contracts and Agreements Requiring Advertisement for Bids (Continued)

Finding 2025-03 – Our audit revealed that the budgetary records for HVAC improvements to the Glen and Ridge Schools were not properly reflected in accordance with the bid amounts awarded to the vendor. Furthermore, a single purchase order was issued for both projects.

Recommendation – The district should issue two purchase orders to reflect the Bid award amount by SDA project for Glen and Ridge Schools and internal accounting records be revised accordingly.

Finding 2025-04 – Our audit of purchases related to compliance with Public Contracts Law revealed emergency contracts awarded for boiler repairs were not submitted to the Board for approval.

Recommendation – Emergency contracts exceeding the bid threshold be submitted to the Board for approval.

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 profit to the District.

Cash receipts and bank records were reviewed for timely deposits.

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.

Other Enterprise Funds

Infant/Toddler Development Program

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

Technology Initiative and Photography Lab Fee

The financial transactions of the Technology Initiative and Photography Lab Fee Programs were maintained as Enterprise Funds. 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/Athletics

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 2025-5 – Our audit of the student activity accounts revealed the following:

Hawes, Somerville, George Washington, Travell, High School, Athletics, Hall of Fame

- Bank reconciliations included prior year reconciling items.

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

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2024 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 noted. The information on the District workpapers was verified with no 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 2024-2025 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary with immaterial 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.

Testing for Lead of all Drinking Water in Educational Facilities

The school district adhered to 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).

RIDGEWOOD BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Follow-up on Prior Year Findings

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

Suggestions to Management

- The District complete an annual calculation of the Community School fees and expenses (including indirect costs) to determine if any year end community school fund balance should be restricted.

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, 2025

NOT APPLICABLE

FOOD SERVICE FUND
SCHEDULE OF NET CASH RESOURCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

NOT APPLICABLE

RIDGEWOOD BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2024
SCHEDULE OF AUDITED ENROLLMENTS

	2025-2026 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 4yr	73	-	73	-	-	-	73	-	73	-	-	-	-	-	-	-
Full Day Kindergarten	296	-	296	-	-	-	39	-	39	-	-	-	-	-	-	-
One	358	-	358	-	-	-	53	-	53	-	-	-	-	-	-	-
Two	341	-	341	-	-	-	57	-	57	-	-	-	-	-	-	-
Three	362	-	362	-	-	-	67	-	67	-	-	-	-	-	-	-
Four	354	-	354	-	-	-	52	-	52	-	-	-	-	-	-	-
Five	377	-	377	-	-	-	74	-	74	-	-	-	-	-	-	-
Six	391	-	391	-	-	-	197	-	197	-	-	-	-	-	-	-
Seven	371	-	371	-	-	-	190	-	190	-	-	-	-	-	-	-
Eight	372	-	372	-	-	-	188	-	188	-	-	-	-	-	-	-
Nine	372	-	372	-	-	-	372	-	372	-	-	-	-	-	-	-
Ten	375	-	375	-	-	-	375	-	375	-	-	-	-	-	-	-
Eleven	386	-	386	-	-	-	386	-	386	-	-	-	-	-	-	-
Twelve	407	-	407	-	-	-	407	-	407	-	-	-	-	-	-	-
Post Grad																
Adult School (15+cr)																
Subtotal	4,835	-	4,835	-	-	-	2,530	-	2,530	-	-	-	-	-	-	-
Sp. Ed. - Elementary	234	-	234	-	-	-	27	-	27	-	-	-	10	2	2	-
Sp. Ed. - Middle School	137	-	137	-	-	-	64	-	64	-	-	-	12	2	2	-
Sp. Ed. - High School	200	-	200	-	-	-	200	-	200	-	-	-	37	6	6	-
Subtotal	571	-	571	-	-	-	291	-	291	-	-	-	59	10	10	-
Totals	5,406	-	5,406	-	-	-	2,821	-	2,821	-	-	-	59	10	10	-
Percentage Error					0.00%	0.00%					0.00%					0.00%

RIDGEWOOD BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2024
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	3	-	1	1	-	-	-	-	-	-	-
One	10	10	-	2	2	-	3	3	-	1	1	-
Two	7	7	-	1	1	-	3	3	-	1	1	-
Three	6	4	2	1	1	-	2	2	-	-	-	-
Four	7	8	(1)	1	1	-	2	2	-	-	-	-
Five	9	9	-	1	1	-	3	3	-	1	1	-
Six	6	6	-	1	1	-	-	-	-	-	-	-
Seven	6	5	1	1	1	-	3	3	-	1	1	-
Eight	10	10	-	2	2	-	2	2	-	-	-	-
Nine	9	9	-	1	1	-	-	-	-	-	-	-
Ten	14	14	-	2	2	-	2	2	-	-	-	-
Eleven	11	11	-	2	2	-	3	3	-	-	-	-
Twelve	9	9	-	1	1	-	1	1	-	-	-	-
Adult School (15+ credits)			-						-			-
Subtotal	107	105	2	17	17	-	24	24	-	4	4	-
Special Ed. - Elementary	32	33	(1)	5	5	-	4	4	-	1	1	-
Special Ed. - Middle	6	6	-	1	1	-	1	1	-	-	-	-
Special Ed. - High	16	12	4	2	2	-	-	-	-	-	-	-
Subtotal	54	51	3	8	8	-	5	5	-	1	1	-
Co.Voc. -Regular												
Co.Voc. Ft. Post Sec.												
Totals	161	156	5	25	25	-	29	29	-	5	5	-
Percentage Error			3.21%			0.00%						0.00%

	Transportation			Sample for Verification		
	Reported on DRTRS by BOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular Public Students	387	388	(1)	18	18	-
Transported Non-Public Students	34	34	-	2	2	-
AIL Non-Public	-	-	-	-	-	-
egular Special Education (w/o needs)	71	72	(1)	3	2	(1)
Special Ed Students (w/special needs or out of district)	93	98	(5)	4	5	1
	585	592	(7) -	27	27	-
Percentage Error			-1.20%			0.00%

RIDGEWOOD BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2024
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	12	12	-	2	2	-
One	14	14	-	2	2	-
Two	7	7	-	1	1	-
Three	9	9	-	1	1	-
Four	15	15	-	2	2	-
Five	3	3	-	1	1	-
Six	8	8	-	1	1	-
Seven	2	2	-	1	1	-
Eight	2	2	-	-	-	-
Nine	4	4	-	1	1	-
Ten	4	4	-	1	1	-
Eleven	7	7	-	1	1	-
Twelve	2	2	-	-	-	-
Adult School (15+ credits)						-
Subtotal	89	89	-	14	14	-
Special Ed. - Elementary	3	3	-	1	1	-
Special Ed. - Middle	2	2	-	-	-	-
Special Ed. - High	4	4	-	1	1	-
Subtotal	9	9	-	2	2	-
Co.Voc. -Regular						
Co.Voc. Ft. Post Sec.						
Totals	98	98	-	16	16	-
Percentage Error			0.00%			0.00%

RIDGEWOOD BOARD OF EDUCATION
CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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

2024-2025 Total General Fund Expenditures per the ACFR		$ 149,333,808
Increased By:		
Transfers from Capital Reserve to Capital Projects		6,880,604
Decreased by:		
On-Behalf TPAF Pension & Social Security		(27,916,631)
Assets Acquired Under Capital Financing Agreements		(522,214)
Adjusted 2024-2025 General Fund Expenditures		$ 127,775,567
2% of Adjusted 2024-2025 General Fund Expenditures		$ 2,555,511
Enter Greater of 2% of Adjusted 2024-2025 General Fund Expenditures or $250,000		$ 2,555,511
Increased by:		
Allowable Adjustments		72,508
Maximum Unassigned Fund Balance		$ 2,628,019

SECTION 2

Total General Fund - Fund Balance at June 30, 2025		$ 23,703,024
Decreased by:		
Excess Surplus - Designated for Subsequent Year's Expenditures	$ 2,700,000	
Capital Reserve	8,162,527	
Capital Reserve - Designated for Subsequent Year's Expenditures	1,773,629	
Maintenance Reserve	1,399,995	
Maintenance Reserve - Designated for Subsequent Year's Expenditures	1,749,651	
Emergency Reserve	250,000	
Emergency Reserve - Designated for Subsequent Year's Expenditures	500,000	
Unemployment Claims	206,627	
Year End Encumbrances	1,632,576	
		18,375,005
Total Unassigned Fund Balance		$ 5,328,019

SECTION 3

Restricted Fund Balance - Reserved Excess Surplus	$ 2,700,000

Recapitulation of Excess Surplus as of June 30, 2025

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures	$ 2,700,000
Reserved Excess Surplus	2,700,000
	$ 5,400,000

Detail of Allowable Adjustments

Nonpublic Transportation Aid	$ 72,508
	$ 72,508

RECOMMENDATIONS

I. Administration Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

It is recommended that:

1. Internal controls be enhanced to ensure that purchase orders are reviewed and properly classified as accounts payable and encumbrances payable at year end in the Capital Project Fund.

2. The Board Secretary and Treasurer's reports be submitted to the Board for approval on a timely basis.

III. School Purchasing Program

It is recommended that:

3. The district should issue two purchase orders to reflect the Bid award amount by SDA project for Glen and Ridge Schools and internal accounting records be revised accordingly.

4. Emergency contracts exceeding the bid threshold be submitted to the Board for approval.

IV. School Food Service

There are none.

V. Infant/Toddler Development Program

There are none.

VI. Technology Initiative and Photography Lab Program

There are none.

VII. Community School Program

There are none.

VIII. Student Body Activities

* 5. 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.

RECOMMENDATIONS

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.

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 & BLISS, LLP

Dieter P. Lerch
Public School Accountant
PSA Number CS000756