

BOROUGH OF BLOOMINGDALE SCHOOL DISTRICT  
COUNTY OF PASSAIC  
AUDITORS' MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS - FINANCIAL,  
COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2021

BOROUGH OF BLOOMINGDALE SCHOOL DISTRICT  
COUNTY OF PASSAIC  
AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE  
FINDINGS - FINANCIAL,  
COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2021  
TABLE OF CONTENTS

Cover Letter.....	1
Scope of Audit.....	2
Administrative Practices and Procedures .....	2
Insurance .....	2
Officials in Office and Surety Bonds .....	2
Tuition Charges .....	2
Financial Planning, Accounting and Reporting.....	2
Examination of Claims.....	2
Payroll Account and Position Control Roster .....	2
Reserve for Encumbrances and Accounts Payable .....	3
Classification of Expenditures:	
General Classifications.....	3
Administrative Classifications .....	3
Board Secretary’s Records .....	3
Treasurer’s Records.....	3
Elementary and Secondary Act (E.S.E.A.) as amended by the Every Student Succeeds Act.....	4
Other Special Federal and/or State Projects .....	4
T.P.A.F. Reimbursement.....	4
School Purchasing Programs .....	4
Contracts and Agreements Requiring Advertisement for Bids .....	4
School Food Service.....	5
Student Body Activities .....	7
Application for State School Aid.....	7
Pupil Transportation .....	7
Facilities and Capital Assets.....	7
Travel Expense and Reimbursement Policy.....	8
Testing for Lead of all Drinking Water in Educational Facilities .....	8
Management Suggestions .....	8
Status of Prior Year’s Findings/Recommendations .....	8
Schedule of Meal Count Activity .....	9
Schedule of Net Cash Resources .....	11
Schedule of Audited Enrollments.....	12
Excess Surplus Calculation .....	17
Summary of Recommendations .....	19



200 Valley Road, Suite 300  
Mt. Arlington, NJ 07856  
973.298.8500

11 Lawrence Road  
Newton, NJ 07860  
973.383.6699

[nisivoccia.com](http://nisivoccia.com)

Independent Member  
BKR International

October 6, 2021

The Honorable President and Members  
of the Board of Education  
Borough of Bloomingdale School District  
County of Passaic, 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 financial statements of the Board of Education of the Borough of Bloomingdale School District in the County of Passaic for the fiscal year ended June 30, 2021, and have issued our report thereon dated October 6, 2021

As part of our audit, we performed procedures required by the New Jersey Department of Education, and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents. This letter does not affect our report dated October 6, 2021, on the financial statements of the Board.

We will review the status of the comments, if any, during our next audit engagement. We have already discussed any comments and suggestions with various management personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This report is intended for the information of the Borough of Bloomingdale School District's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

NISIVOCCIA LLP

*Raymond A. Sarinelli*

Raymond Sarinelli

Licensed Public School Accountant #2549

Certified Public Accountant

BOROUGH OF BLOOMINGDALE SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2021

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

Multi-peril insurance coverage was carried in the amounts as detailed on Exhibit J-20, the Insurance Schedule contained in the District's CAFR.

Officials in Office and Surety Bonds

<u>Name</u>	<u>Position</u>	<u>Coverage</u>
Donna Alonso	Interim Business Administrator/Board Secretary	\$ 150,000
Sherry Gallagher	Treasurer of School Monies	\$ 300,000

There is a Public Employees' Faithful Performance Bond covering all other employees with multiple coverages in the amount of \$100,000.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were less than estimated costs. The Board made a proper adjustment to the billings to sending districts for the decrease 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 on a test basis, during the period under review did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

Payroll Account and Position Control Roster

The net salaries of 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 approved by the Chief School Administrator and certified by the President of the Board and the School Business Administrator and the Superintendent.

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

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (superintendents, assistant superintendent, and business administrator) to the NJ Department of Treasury was filed in a timely manner.

BOROUGH OF BLOOMINGDALE SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2021  
(Continued)

Payroll Account and Position Control Roster (Cont'd)

Finding: 2021-001

During our review of the District's records, it was noted that the Net Payroll bank account does not reconcile to \$0 and an analysis of the Payroll Agency balance owed to various agencies is not prepared, however improvement has been made as the District is in the process of implementing an analysis of Payroll Agency balance.

Recommendation:

It is recommended that the District reconcile the Net Payroll account to \$0. Any remaining balance should be transferred to the appropriate account. It is also recommended that the District continue to implement an analysis of the Payroll Agency balance.

Management's Response:

The District will ensure the Net Payroll account reconciles to \$0, and continue to implement an analysis of the Payroll Agency balance.

Reserve for Encumbrances and Accounts Payable

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

Classification of Expenditures – General and Administrative Classifications

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, we reviewed administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A-23A-8.3. As a result of the procedures performed, we found no errors and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Board Secretary's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments except as noted herein.

Treasurer's Records

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Treasurer's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have a no comments except as noted herein.

BOROUGH OF BLOOMINGDALE SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2021  
(Continued)

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 District's CAFR. This section of the CAFR documents the financial position pertaining to projects under Title I, Title II, and Title IV of the Elementary and Secondary Education Act as amended and reauthorized.

Other Special Federal and/or State Projects

The District's Special Projects were approved as listed on Schedule A and Schedule B located in the CAFR.

Our audit of the federal and state funds on a test basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

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

T.P.A.F. Reimbursement

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

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

The T.P.A.F. Reimbursement to the State for Federal Salary Expenditures was remitted to the State of New Jersey prior to the required deadline of October 1, 2021. The Reimbursement form was reviewed and no exceptions were noted.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-3 states:

a. "When the cost or price of any contract awarded by the purchasing agent in the aggregate, does not exceed in a contract year the total sum of \$17,500, the contract may be awarded by a purchasing agent when so authorized by resolution of the Board of Education without public advertising for bids and bidding therefore, except that the Board of Education may adopt a resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to subsection b. of section 9 of P.L. 1971, c. 198 the Board of Education may establish that the bid threshold may be up to \$25,000. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.

b. Commencing in the fifth year after the year in which P.L. 1999, c. 440 takes effect and every five years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount and the higher threshold amount which the Board of Education is permitted to establish as set forth in subsection a. of this section or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as that term is defined in N.J.S.A. 18A:18A-2, and shall round the adjustment to the nearest \$1,000. The Governor shall notify all local school districts of the adjustment no later than June 1 of every fifth year. The adjustment shall become effective on July 1 of the year in which it is made . . . ."

BOROUGH OF BLOOMINGDALE SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2021  
(Continued)

School Purchasing Programs (Cont'd)

Contracts and Agreements Requiring Advertisement for Bids (Cont'd)

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-2 and 18A:18A-3(a) are \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is \$19,600 for 2020-2021.

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 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. General compliance was noted. 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 thresholds where there had been no advertising for bids in accordance with the provision of N.J.S.A. 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.

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. No exceptions were noted.

Cash receipts and bank records were reviewed for timely deposit. No exceptions were noted.

The District utilizes a food service management company (FMSC) 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 FMSC Cost Reimbursable Fixed Price contract/addendum were reviewed and audited. The FMSC contract includes an operating results provision which has no profit guarantee. The operating results provision has been met. No exceptions were noted. 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. No exceptions were noted.

BOROUGH OF BLOOMINGDALE SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2021  
(Continued)

School Food Service (Cont'd)

Expenditures were separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified on a test basis. Inventory records on food supply items were currently maintained and properly applied in determining the cost of food and supplies used. No exceptions were noted.

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 nonprofit status of the School Food Service Fund. No exceptions were noted.

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 SSO or SFSP program requirements.

The FSMC did not apply for and receive a loan in accordance with the Payroll Protection Plan.

Net cash resources did not exceed three months average expenditures.

Time sheets and labor costs provided to the District by the Food Service contractor were reviewed on a test basis without exception. Payroll records were maintained on all School Food Service employees authorized by the Board of Education. No exceptions were noted.

The number of meals claimed for reimbursement was compared to sales and meal count records on a test basis. As part of the claims review process, the Edit Check Worksheet was completed. Reimbursement claims were submitted/certified in a timely manner. No exceptions were noted.

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 district. Sites approved to participate in Provisions I and II were examined for compliance with all counting and claiming requirements. The required verification procedures for free and reduced price applications were completed and available for review. No exceptions were noted.

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

Non-program foods were not purchased, prepared or offered for sale.



BOROUGH OF BLOOMINGDALE SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2021  
(Continued)

Student Body Activities

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Student Activities records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments except as noted herein.

Application for State School Aid

Our audit procedures included a test of enrollments and related services reported in the October 15, 2020 Application for State School Aid (A.S.S.A.) for on-roll, bilingual, private schools for the handicapped, and low income. 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 minor exceptions. The information that was included on the workpapers was verified on a test basis without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

The District maintained workpapers on the prescribed State forms or their equivalent. The District has adequate written procedures for the recording of student enrollment data.

Pupil Transportation

Our audit procedures included a test of on-roll status reported in the 2020-2021 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report, on a test basis without exception. 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 review, the District complied with proper bidding procedures and award of contracts. The bid specifications for the purchase of buses were in compliance with applicable statutes. 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 transfer of local funds from the General Fund or from the Capital Reserve Account, and awarding of contracts for eligible facilities construction. Based on these procedures, we have one comment noted below:

Finding: 2021-002

During our review of the District's Fixed Asset Appraisal Report, it was noted that tag numbers on the fixed assets did not agree to the prior year's report. Additionally, additions to the report could not be reconciled with District's accounting records.

Recommendation:

It is recommended that the District ensure the Fixed Asset Appraisal Report accurately reflect the correct tag numbers of the existing fixed assets. Additionally, the District should ensure additions are reconciled with the current year capital outlay expenditures and that the report agrees to the District's accounting records.

BOROUGH OF BLOOMINGDALE SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2021  
(Continued)

Facilities and Capital Assets (Cont'd)

Management's Response:

The District will work with the Fixed Asset Appraisal Company to ensure that the fixed assets report reflects the correct tag number, and that the District will ensure additions are reconciled with the current year capital outlay expenditures.

Travel Expense and Reimbursement Policy

Travel regulations require each District to adopt a formal policy and procedure pertaining to travel and expense reimbursement for its employees and board members. The regulations include requirements for the District to establish a maximum travel amount for the year and to ensure that the maximum amount is not exceeded. The regulations also require that all travel must be preapproved by the Board of Education and Superintendent and that a brief report detailing the key issues addressed at the travel event must be submitted after the travel event has occurred. Based on these procedures, we have no comments.

Testing for Lead of All Drinking Water in Educational Facilities

The District did submit the annual Statement of Assurance to the NJ Department of Education, pursuant to N.J.A.C. 6A:26-12.4(g).

Management Suggestions

Governmental Accounting Standards Board (GASB) Statements

GASB Statement No. 87, *Leases*, is effective for the fiscal year ended June 30, 2022. Under this statement, the District will be required to recognize a lease liability and an intangible right-to-use asset for each lease agreement with a lease term in excess of 12 months. This statement will enhance the comparability of financial statements among governments by requiring the reporting of leases under a single model. Additionally, certain leases that are currently not reported will be under this statement.

COVID-19 Federal Funding

It is likely that the District will undergo some review of its COVID-19 federal funding if only at a desk review level by state and/or federal agencies. We strongly suggest that the District ensures that these funds are utilized in accordance with the applicable federal requirements especially with respect to procurement. Additionally, we strongly suggest that the District ensures that these funds are accounted for in the state account numbers designated by the NJ Department of Education and that any applicable Board policies are current with respect to federal grant requirements.

Sick and Vacation Leave

It is suggested that the District consult with its attorney to ensure that its negotiated labor contracts, individual employee agreements and employee policies, as applicable, are in accordance with New Jersey statutes regarding unused sick and vacation leave.

Status of Prior Year's Findings/Recommendations

The prior year recommendations regarding the net payroll account balance and fixed assets have not been resolved and are included as current year recommendations. The prior year recommendation regarding payroll agency analysis of balance has not been fully resolved and is included as a current year recommendation.

BOROUGH OF BLOOMINGDALE SCHOOL DISTRICT  
SCHEDULE OF MEAL COUNT ACTIVITY  
FOOD SERVICE FUND  
NUMBER OF MEALS SERVED  
ENTERPRISE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(MEMORANDUM ONLY)

NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM - FEDERAL

<u>Program</u>	<u>Meal Category</u>	<u>Meals Claimed</u>	<u>Meals Tested</u>	<u>Meals Verified</u>	<u>Difference</u>	<u>Rate</u>	<u>(Over)/ Under Claim</u>
National School Lunch							
Seamless Summer Option	SSO	<u>25,057</u>	<u>11,131</u>	<u>11,131</u>	-0-	\$ 3.51	\$ <u>-0-</u>
Total		<u>25,057</u>	<u>11,131</u>	<u>11,131</u>			<u>-0-</u>
National School Lunch (HHFKA)	PB Lunch	<u>25,057</u>	<u>11,131</u>	<u>11,131</u>	-0-	0.07	<u>-0-</u>
School Breakfast							
Seamless Summer Option	SSO	<u>25,532</u>	<u>11,483</u>	<u>11,483</u>	-0-	2.26	<u>-0-</u>
Total		<u>25,532</u>	<u>11,483</u>	<u>11,483</u>			<u>-0-</u>
Total Net Overclaim							<u>\$ -0-</u>

BOROUGH OF BLOOMINGDALE SCHOOL DISTRICT  
SCHEDULE OF MEAL COUNT ACTIVITY  
FOOD SERVICE FUND  
NUMBER OF MEALS SERVED  
ENTERPRISE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(MEMORANDUM ONLY)

NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM - STATE

<u>Program</u>	<u>Meal</u> <u>Category</u>	<u>Meals</u> <u>Claimed</u>	<u>Meals</u> <u>Tested</u>	<u>Meals</u> <u>Verified</u>	<u>Difference</u>	<u>Rate</u>	<u>(Over)/</u> <u>Under</u> <u>Claim</u>
State School Lunch							
Seamless Summer Option	SSO	7,769	2,260	2,260	-0-	\$ 0.055	\$ -0-
Seamless Summer Option	SSO	<u>17,288</u>	<u>8,871</u>	<u>8,871</u>	-0-	0.255	<u>-0-</u>
Total		<u>25,057</u>	<u>11,131</u>	<u>11,131</u>			<u>-0-</u>
Total Net Overclaim							<u>\$ -0-</u>

BOROUGH OF BLOOMINGDALE SCHOOL DISTRICT  
SCHEDULE OF NET CASH RESOURCES  
FOOD SERVICE FUND  
ENTERPRISE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(MEMORANDUM ONLY)

Current Assets: *		
Cash and Cash Equivalents	\$	44,006
Intergovernmental Accounts Receivable		18,909
		<u>62,915</u>
Current Liabilities:		
Accounts Payable		(31,554)
Unearned Revenue		(8,263)
		<u>(39,817)</u>
Net Cash Resources	\$	<u>23,098 (A)</u>
<u>Net Adjusted Total Operating Expense:</u>		
Total Operating Expenses	\$	159,279
Less: Depreciation Expense		(3,917)
		<u>(3,917)</u>
Adjusted Total Operating Expenses	\$	<u>155,362 (B)</u>
<u>Average Monthly Operating Expenses:</u>		
(B) / 10	\$	<u>15,536 (C)</u>
<u>Three Times Monthly Average Operating Expenses:</u>		
3 x (C)	\$	<u>46,608 (D)</u>
Net Cash Resources	\$	23,098 (A)
Less: Three Times Monthly Average Operating Expenses		<u>(46,608) (D)</u>
Exceed / (Does not Exceed)	\$	<u>(23,510) **</u>

\* Inventories are not to be included in total current assets.

\*\* Net cash resources does not exceed three times monthly average operating expenses.

BOROUGH OF BLOOMINGDALE SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2020

	2021-2022 Application for State School Aid						Sample for Verification					
	Reported on		Reported on		Errors		Sample		Verified per		Errors per	
	On Roll	Shared	On Roll	Shared	Full	Shared	Workpapers	Shared	On Roll	Shared	Full	Shared
Half Day Preschool 4 Years Old	4		4				4		4			
Full Day Kindergarten	62		62				62		62			
Grade One	58		58				58		58			
Grade Two	42		42				42		42			
Grade Three	49		49				49		49			
Grade Four	50		50				50		50			
Grade Five	51		51				51		51			
Grade Six	43		43				43		43			
Grade Seven	49		49				49		49			
Grade Eight	54		54				54		54			
Subtotal	462		462				462		462			
Special Education:												
Elementary School	51		50		(1)		6		6			
Middle School	35		35				3		3			
Subtotal	86		85		(1)		9		9			
Totals	548	-0-	547	-0-	(1)	-0-	471	-0-	471	-0-	-0-	-0-
Percentage Error					-0.18%	0.00%				0.00%	0.00%	0.00%

BLOOMINGDALE BOROUGH SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2020

	Private Schools for Disabled				Resident Low Income				
	Reported on ASSA as Private Schools	Sample for Verification	Sample Verified	Sample Errors	Reported on ASSA as Low Income	Reported on Workpapers as Low Income	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Kindergarten									
Grade One					7	7			
Grade Two					8	8	3	3	
Grade Three					9	9	3	3	
Grade Four					17	17			
Grade Five					9	9			
Grade Six					8	8			
Grade Seven					12	12	2	2	
Grade Eight					8	8	1	1	
Grade Eight					8	7	2	2	
Subtotal					86	85	11	11	
							(1)		
							(1)		
Special Education:									
Elementary School	2	1	1		18	18	1	1	
Middle School	3	1	1		14	12			(2)
High School	7								
Subtotal	12	2	2		32	30	1	1	
							(2)		
Totals	12	2	2	-0-	118	115	12	12	-0-
Percentage Error				0.00%			-2.61%		0.00%

BLOOMINGDALE BOROUGH SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2020

	<u>Resident LEP Low Income</u>					
	<u>Reported on ASSA 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 Scores, Application and Register</u>	<u>Sample Errors</u>
Grade Two	2	2		1	1	
Subtotal	<u>2</u>	<u>2</u>		<u>1</u>	<u>1</u>	
Special Education:						
Elementary School	1	1				
Subtotal	<u>1</u>	<u>1</u>				
Totals	<u><u>3</u></u>	<u><u>3</u></u>	<u><u>-0-</u></u>	<u><u>1</u></u>	<u><u>1</u></u>	<u><u>-0-</u></u>
Percentage Error			<u><u>0.00%</u></u>			<u><u>0.00%</u></u>



BLOOMINGDALE BOROUGH SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2020

	Resident LEP Not Low Income					
	Reported on ASSA as LEP Not Low Income	Reported on Workpapers as LEP Not Low Income	Errors	Sample Selected from Workpapers	Verified to Test Scores and Register	Sample Errors
Full Day Kindergarten	4	4		2	2	
Grade One	4	4				
Grade Two	4	4		1	1	
Grade Three	1	1				
Grade Four	1	1				
Grade Five	2	2				
Subtotal	<u>16</u>	<u>16</u>		<u>3</u>	<u>3</u>	
Totals	<u>16</u>	<u>16</u>	<u>-0-</u>	<u>3</u>	<u>3</u>	
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

BLOOMINGDALE BOROUGH SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2020

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular - Public Schools	120	120		12	12	
Regular - Special Education	4	4		2	2	
AIL - Non Public	60	60		4	4	
Special Needs - Public	32	32		3	3	
Special Needs - Private	13	13		1	1	
Totals	229	229	-0-	22	22	-0-
Percentage Error			0.00%			0.00%

	Reported	Recalculated
Average Mileage - Regular Including Grade PK Students	8.2	8.2
Average Mileage - Regular Excluding Grade PK Students	8.2	8.2
Average Mileage - Special Education with Special Needs	5.5	5.5



BOROUGH OF BLOOMINGDALE SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FISCAL YEAR ENDED JUNE 30, 2021

**Recapitulation of Excess Surplus as of June 30, 2021**

Restricted Excess Surplus - Designated for Subsequent Year's Expenditures	\$ 1,288,692 (C3)
Restricted Excess Surplus [(E)]	<u>\$ 1,309,825 (E)</u>
Total [(C3)+(E)+(F)]	<u>\$ 2,598,517 (D)</u>

**Detail of Allowable Adjustments**

Impact Aid	\$ -0- (H)
Sale and Lease Back	<u>\$ -0- (I)</u>
Extraordinary Aid	<u>\$ 512,430 (J1)</u>
Additional Nonpublic School Transportation Aid	<u>\$ -0- (J2)</u>
Total Adjustments [(H)+(I)+(J1)+(J2)]	<u>\$ 512,430 (K)</u>

**Detail of Other Restricted Fund Balance**

Statutory Restrictions	\$ -0-
Approved Unspent Separate Proposal	<u>\$ -0-</u>
Sale/Lease-Back Reserve	<u>\$ -0-</u>
Capital Reserve	<u>\$ 1,333,982</u>
Emergency Reserve	<u>\$ -0-</u>
Maintenance Reserve	<u>\$ 100,013</u>
Tuition Reserve	<u>\$ -0-</u>
Unemployment Compensation	<u>\$ 116,577</u>
Other State/Governmental Mandated Reserve	<u>\$ -0-</u>
Other Restricted Fund Balance not Noted Above	<u>\$ -0-</u>
Total Other Restricted Fund Balance	<u>\$ 1,550,572</u>

BOROUGH OF BLOOMINGDALE SCHOOL DISTRICT  
SUMMARY OF RECOMMENDATIONS  
FISCAL YEAR ENDED JUNE 30, 2021

It is recommended that:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

2021-001: The District reconcile the Net Payroll account to \$0. Any remaining balance should be transferred to the appropriate account. It is also recommended that the District continue to implement an analysis of the Payroll Agency balance.

3. School Purchasing Program

None

4. School Food Service

None

5. Student Body Activities

None

6. Application for State School Aid

None

7. Pupil Transportation

None

8. Facilities and Capital Assets

2021-002: The District ensure the Fixed Asset Appraisal Report accurately reflect the correct tag numbers of the existing fixed assets. Additionally, the District should ensure additions are reconciled with the current year capital outlay expenditures and that the report agrees to the District's accounting records.

9. Miscellaneous

None

10. Status of Prior Year's Findings/Recommendations

The prior year recommendations regarding the net payroll account balance and fixed assets have not been resolved and are included as current year recommendations. The prior year recommendation regarding payroll agency analysis of balance has not been fully resolved and is included as a current year recommendation.